

ENTERED

November 07, 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)

**AMENDED ORDER SUSTAINING GUC TRUSTEE’S
FIFTEENTH OMNIBUS OBJECTION TO CLAIMS
 (Discharged Claims of Non-Responding Claimants)**

Upon the *GUC Trustee’s Fifteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 394] (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;

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 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”).



(v) that notice of the Objection 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:

10. All General Unsecured Claims of each Non-Responding Claimant identified on Schedule 1 attached to this Order (such claims, collectively, the “Discharged GUC Claims”) are hereby disallowed in their entirety and shall be expunged from the Claim Register, including any portions of the Non-Responding Claimants’ claims that are subsequently reclassified as General Unsecured Claims (if any). The Non-Responding Claimants shall not have any Allowed Class 2 General Unsecured Claims under the Plan and are not entitled to Distributions from the GUC Trust.

11. This Order does not affect any Non-GUC Claims (as defined in the Plan) of the Non-Responding Claimants.

12. 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.

13. This Order shall be, and hereby is, deemed a separate order with respect to each Discharged GUC Claim. Each Discharged 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.

14. 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.

15. 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.

16. 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.

17. This Order and all relief granted herein shall be effective immediately upon entry.

18. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed: November 07, 2025



Christopher Lopez
United States Bankruptcy Judge

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	3275915	n/a	ACCU STAFFING SERVICES	IEH Auto Parts LLC	20,848.12
2	629	05/15/23	Adecco Group	IEH Auto Parts LLC	52,527.90
3	3275937	n/a	ALCO MANUFACTURING COMPANY	IEH Auto Parts LLC	17,686.65
4	251	03/28/23	Alliant Energy	IEH Auto Parts Holding LLC	46,401.05
5	3275949	n/a	Amazon Capital Services, Inc.	IEH Auto Parts LLC	32,413.43
6	3275980	n/a	AT AND T	IEH Auto Parts LLC	22,657.99
7	198	03/24/23	Atmos Energy Corporation	IEH Auto Parts Holding LLC	22,973.84
8	3276001	n/a	AUVECO PRODUCTS	IEH Auto Parts LLC	19,770.20
9	3276002	n/a	AV LOGISTICS LLC	IEH Auto Parts LLC	16,684.51
10	3276003	n/a	AWI HOLDINGS INC	IEH Auto Parts LLC	52,451.71
11	3276032	n/a	Blumenthal Brands Integrated	IEH Auto Parts LLC	30,812.70
12	671	06/27/23	Brinks Inc.	IEH Auto Parts Holding LLC	16,725.19
13	664	06/19/23	Bryce D. McLay and Kathleen A. McLay	IEH Auto Parts LLC	20,900.00
14	183	03/24/23	Catherine Toro	IEH Auto Parts LLC	35,000.00
15	269	04/04/23	Cellco Partnership d/b/a Verizon Wireless	IEH Auto Parts Holding LLC	28,122.16
16	285	04/04/23	CenterPoint Energy	IEH Auto Parts Holding LLC	15,354.45
17	233	03/29/23	Chevrolet of Jersey City	Auto Plus Auto Sales LLC	18,072.52
18	3276106	n/a	CHEVRON PRODUCTS COMPANY	IEH Auto Parts LLC	43,216.83
19	267	04/03/23	CRC Industries, Inc.	IEH Auto Parts LLC	36,792.70
20	23	02/15/23	Cypress Technology Group	IEH Auto Parts Holding LLC	29,930.00
21	55	02/22/23	DATTCO, INC	IEH Auto Parts Holding LLC	19,273.20
22	3276267	n/a	DOMINION ENERGY OHIO	IEH Auto Parts LLC	22,097.30
23	590	05/01/23	Environmental Management, Inc.	IEH Auto Parts Holding LLC	35,457.38
24	3276349	n/a	FORWARD LIFT	IEH Auto Parts LLC	48,453.96

IEH Auto Parts (Auto Plus)
15th Omnibus GUC Objection

11/5/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	3276375	n/a	GH Berlin Windward	IEH Auto Parts LLC	34,724.58
26	731	09/13/23	GK INDUSTRIES LTD.	IEH Auto Parts LLC	52,180.12
27	17	02/07/23	Goalline Surveys Inc (D.B.A Goalline Solutions)	IEH Auto Parts Holding LLC	44,590.00
28	3276386	n/a	GRAINGER	IEH Auto Parts LLC	51,075.19
29	423	04/24/23	GranTurk Equipment Co, Inc	IEH Auto Parts LLC	18,558.73
30	3276414	n/a	HENNESSY INDUSTRIES INC.	IEH Auto Parts LLC	39,932.44
31	3276422	n/a	HOFMANN USA	IEH Auto Parts LLC	22,841.68
32	3276426	n/a	HOLLEY PERFORMANCE PRODUCTS	IEH Auto Parts LLC	16,448.45
33	288	04/05/23	Hopkins Manufacturing Corp.	IEH Auto Parts Holding LLC	51,776.81
34	73	03/01/23	Ideal Clamp Products	IEH Auto Parts Holding LLC	35,969.87
35	86	03/03/23	Innova Electronics Corporation	IEH Auto Parts Holding LLC	24,244.04
36	255	03/31/23	InterTrade Systems Inc	IEH Auto Parts LLC	23,808.70
37	3276483	n/a	JMA PLACEMENT INC	IEH Auto Parts LLC	16,540.72
38	382	04/19/23	KYB Americas Corporation	IEH Auto Parts LLC	22,897.87
39	470	04/26/23	Littler Mendelson, PC	AP Acquisition Company New	15,178.45
40	201	03/24/23	LONG ISLAND SANITATION EQUIPMENT CO	IEH Auto Parts LLC	17,039.67
41	3276558	n/a	LUND, INC DBA AUTOVENTSHADE	IEH Auto Parts LLC	34,096.63
42	444	04/25/23	LYNEER STAFFING SOLUTIONS LLC	Auto Plus Auto Sales LLC	20,629.21
43	324	04/10/23	Magnet Paints & Shellac Co Inc	IEH Auto Parts LLC	38,145.44
44	3276588	n/a	MEGUIARS INC.	IEH Auto Parts LLC	37,997.10
45	676	07/06/23	Melendez, Caroll	IEH Auto Parts Holding LLC	50,000.00
46	385	04/19/23	NICKSON INDUSTRIES INC.	IEH Auto Parts Holding LLC	41,335.05
47	130	03/16/23	NinjaOne, LLC	IEH Auto Parts LLC	40,800.00
48	3276665	n/a	NITEO PRODUCTS LLC DEPT 5805	IEH Auto Parts LLC	29,712.60

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(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	409	04/21/23	NSTAR Gas Company dba Eversource Energy	IEH Auto Parts Holding LLC	33,180.58
50	3276677	n/a	NYSEG	IEH Auto Parts LLC	26,176.12
51	3276710	n/a	Pasco Batteries	IEH Auto Parts LLC	47,460.43
52	507	04/28/23	PREMIER ASSET LOGISTICS	IEH Auto Parts Holding LLC	16,419.53
53	7	02/08/23	Print Choices, LLC	IEH Auto Parts Holding LLC	47,486.94
54	3276775	n/a	PRO WAREHOUSE SERVICES, CORP.	IEH Auto Parts LLC	34,200.00
55	3276783	n/a	PSE&G CO	IEH Auto Parts LLC	17,275.45
56	577	05/01/23	Pylon Manufacturing Corporation	IEH Auto Parts LLC	15,987.70
57	3276804	n/a	RAYMOND ACCOUNTS MANAGEMENT, INC.	IEH Auto Parts LLC	53,287.94
58	3276821	n/a	ROBERT GRAYS SONS INC.	IEH Auto Parts LLC	29,270.53
59	516	04/28/23	SailPoint Technologies, Inc.	IEH Auto Parts Holding LLC	48,120.00
60	598	05/01/23	SAS SAFETY CORP.	Auto Plus Auto Sales LLC	25,950.30
61	3276852	n/a	SEASTAR SOLUTIONS	IEH Auto Parts LLC	18,317.96
62	340	04/12/23	Sharebox AS	IEH Auto Parts Holding LLC	17,355.00
63	3276873	n/a	SOLIANT CONSULTING INC	IEH Auto Parts LLC	21,025.20
64	3276875	n/a	SONSIO MANAGEMENT INC	IEH Auto Parts LLC	29,404.84
65	702	07/26/23	State of Delaware Division of Revenue	IEH Auto Parts LLC	25,335.62
66	77	03/02/23	Sullivan Tire Co. Inc.	IEH Auto Parts LLC	32,485.99
67	524	04/28/23	Supex, Inc.	IEH Auto Parts LLC	39,968.48
68	74	03/01/23	Supply Chain Solutions LLC	Auto Plus Auto Sales LLC	16,144.83
69	691	07/14/23	Synchrony Bank	IEH Auto Parts LLC	44,333.31
70	716	08/16/23	T and Z Investments, I LLC	IEH Auto Parts LLC	39,134.07
71	231	03/24/23	The Intersect Group, LLC	IEH Auto Parts Holding LLC	38,863.00
72	3276936	n/a	THE TIMKEN CORPORATION	IEH Auto Parts LLC	31,309.48

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15th Omnibus GUC Objection

11/5/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	3276944	n/a	T-MOBILE USA INC.	IEH Auto Parts LLC	24,508.36
74	75	03/02/23	TPG Plastics, LLC	IEH Auto Parts LLC	15,199.98
75	193	03/24/23	TRONCALLI CHRYSLER JEEP DODGE	IEH Auto Parts Holding LLC	21,858.41
76	3276976	n/a	TURTLE WAX INC	IEH Auto Parts LLC	17,829.12
77	186	03/23/23	TUXEDO DISTRIBUTORS LLC	IEH Auto Parts Holding LLC	39,742.00
78	3277010	n/a	VECTREN ENERGY DELIVERY	IEH Auto Parts LLC	26,583.83
79	70	02/27/23	Velvac Inc.	IEH Auto Parts Holding LLC	26,662.65
80	127	03/15/23	W. W. Grainger, Inc	IEH Auto Parts Holding LLC	51,075.19
81	351	04/12/23	W.M Barr and Company	IEH Auto Parts LLC	19,205.83
82	3277035	n/a	WASHINGTON GAS	IEH Auto Parts LLC	14,982.27
83	129	03/16/23	Wegmann Automotive USA, Inc	IEH Auto Parts LLC	17,047.92
84	3277046	n/a	WETHERILL ASSOCIATES INC	IEH Auto Parts LLC	21,383.54
85	3277054	n/a	WINDSTREAM	IEH Auto Parts LLC	16,216.04
86	3277056	n/a	WINDWARD PETROLEUM	IEH Auto Parts LLC	49,210.68
TOTAL:					2,595,146.26