

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

| | | |
|--|---|-------------------------|
| |) | Chapter 11 |
| In re: |) | |
| IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹ |) | Case No. 23-90054 (CML) |
| Wind-Down Debtors. |) | (Jointly Administered) |
| |) | |

**WIND-DOWN DEBTORS' FOURTH OMNIBUS OBJECTION TO
CERTAIN PROOFS OF CLAIM (AMENDED CLAIMS AND RECLASSIFIED CLAIMS)**

This is an objection to your claim. This objection asks the Court to disallow or modify the claim that you filed in these bankruptcy cases. If you do not file a response within 30 days after the objection was served on you, your claim may be disallowed or modified without a hearing.

If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within thirty days from the date this objection was filed. If you do not have electronic filing privileges, you must file a written response that is actually received by the clerk within thirty days from the date this motion was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

A hearing will be conducted on this matter on January 18, 2024 at 1:00 p.m. (prevailing Central Time) Courtroom 401, 4th floor, 515 Rusk, Houston, TX 77002. You may participate in the hearing either in person or by an audio and video connection.

¹ The Wind-Down Debtor entities in these chapter 11 cases, along with the last four digits of each Wind-Down Debtor entity's federal tax identification number, are: 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 Carmel Crest Lane, Charlotte, North Carolina 28226.



Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make your appearance, click the “Electronic Appearance” link on Judge Lopez’s home page. Select the case name, complete the required fields and click “Submit” to complete your appearance.

This Objection seeks to disallow or modify certain Proofs of Claim. Claimants receiving this Objection should locate their names and Claims on Schedule 1 and Schedule 2 to the Order attached to this Objection.

The above-captioned debtors (before the Effective Date of the Plan, the “Debtors,” and after the Effective Date of the Plan, the “Wind-Down Debtors”) represent as follows in support of this omnibus claims objection (this “Objection”) and submit the *Declaration of Mark Berger in Support of the Wind-Down Debtors’ Fourth Omnibus Objection to Certain Proofs of Claim (Amended Claims and Reclassified Claims)* attached hereto as **Exhibit A** (the “Berger Declaration”):

Relief Requested

1. The Wind-Down Debtors seek entry of the proposed order (the “Order”) filed with this Objection:
 - a. disallowing each proof of claim identified as the “Claim to be Disallowed” on **Schedule 1** to the Order (collectively, the “Amended Claims”) because each such claim was amended and replaced by a remaining claim identified in the row entitled “Remaining Claim” on **Schedule 1** (each, a “Remaining Claim”);
 - b. modifying and reclassifying each proof of claim identified on **Schedule 2** to the Order (collectively, the “Reclassified Claims”) to the extent set forth in the column entitled “Modified Claim” on **Schedule 2** (collectively, the “Modified Claims”) because such claim was filed under an incorrect classification based on applicable law.
2. In support of the Objection to the Amended Claims and the Reclassified Claims (each, an “Objected Claim,” and collectively, the “Objected Claims”), the Wind-Down Debtors submit the Berger Declaration.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). The Wind-Down Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court.

4. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The bases for the relief requested herein are sections 105(a) and 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rule 3007, and rule 3007-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

Background

6. On January 31, 2023 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code commencing the above-captioned jointly administered chapter 11 cases. A detailed description of the Debtors, their businesses, the facts and circumstances supporting this Objection, and the Debtors’ chapter 11 cases, are set forth in the *Declaration of Michael Neyrey in Support of Debtors' Chapter 11 Petitions and First Day Motions* [Docket No. 24].

7. On March 31, 2023, the Debtors filed their respective Schedules A, B, D, E, F, G, and H of the schedules of assets and liabilities (the “SOFAs and Schedules”) [Docket Nos. 292-318] pursuant to Bankruptcy Rule 1007(b). On May 18, 2023, the Debtors filed certain amended schedules of assets and liabilities (the “Amended Schedules” and, together with the SOFA and Schedules, the “Schedules”).

8. On March 13, 2023, the Court entered the Order (I) *Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment Under Section 503(b)(9)*, (II) *Establishing*

Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form and Manner for Filing Proof of Claim, Including Section 503 (b)(9) Requests, and (IV) Approving Notice of Bar Dates [Docket No. 222] (the “Bar Date Order”). The Bar Date Order established, among other things, May 1, 2023, as the deadline for all non-governmental entities and July 31, 2023 as the deadline for all governmental entities holding or wishing to assert a “claim” (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date to file a proof of claim. Bar Date Order at ¶ 1.

9. On August 10, 2023, the Court entered its *Order Confirming 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* (the “Confirmation Order”) [Docket No. 749], confirming the *Debtors’ Amended Chapter 11 Plan* (the “Plan”) [Docket No. 738]. On October 6, 2023, the Plan went effective (the “Effective Date”). Pursuant to the Plan, the Wind-Down Debtors shall continue in existence for purposes of resolving Claims that are not General Unsecured Claims and otherwise administering the plan. *See Plan at 25.*

10. The Court authorized the Debtors to file omnibus objections to certain claims in accordance with the procedures (the “Objection Procedures”) set forth in the *Order (I) Approving Omnibus Claims Objection Procedures and (II) Authorizing the Debtors to File Substantive Omnibus Objections to Claims Pursuant to Bankruptcy Rule 3007* [Docket No. 850].

11. The Wind-Down Debtors, the Plan Agent, their financial advisors, and/or counsel (collectively, the “Reviewing Parties”) have been working diligently to reconcile the proofs of claim in its administration of the Plan.

12. Based on the Reviewing Parties’ analysis to date, the Reviewing Parties believe that the Amended Claims described in this Objection should be disallowed as set forth herein.

Additionally, the Reclassified Claims should be modified and reclassified to the extent set forth in this Objection.

Objection

13. Section 502(a) of the Bankruptcy Code provides, in pertinent part, as follows: “[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Upon objection, a court, after notice and a hearing, may determine the amount of the claim, unless “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law. . .” *See* 11 U.S.C. § 502(b)(1).

14. Bankruptcy Rule 3007 provides certain grounds upon which “objections to more than one claim may be joined in an omnibus objection,” which include when the “objections are based solely on the grounds that the claims should be disallowed, in whole or in part, because . . . they have been amended by subsequently filed proofs of claim.” Fed. R. Bankr. P. 3007(d). The Objection Procedures further provide that the Debtors may file omnibus objections to claims which are incorrectly or improperly classified. *See* Objection Procedures, Ex. 1 at ¶ 1.d.

15. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See, e.g., In re Jack Kline Co., Inc.*, 440 B.R. 712, 742 (Bankr. S.D. Tex. 2010). A proof of claim loses the presumption of prima facie validity under Bankruptcy Rule 3001(f) if an objecting party refutes at least one of the allegations that are essential to the claim’s legal sufficiency. *See In re Fidelity Holding Co., Ltd.*, 837 F.2d 696, 698 (5th Cir. 1988).

16. Once such an allegation is refuted, the burden reverts to the claimant to prove the validity of its claim by a preponderance of the evidence. *Id.* Despite this shifting burden during

the claim objection process, “the ultimate burden of proof always lies with the claimant.” *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006) (citing *Raleigh v. Ill. Dep’t of Rev.*, 530 U.S. 15 (2000)).

17. Section 503(b)(9) allows a creditor to recover “the value of any goods received by the debtor within 20 days before the date of commencement” where the goods have been sold to the debtor in the ordinary course of business. 11 U.S.C. § 503(b)(9). In order to trigger this administrative expense provision, goods must be received by the debtor within the 20-day period immediately preceding the petition date.

A. Amended Claims

18. The Reviewing Parties thoroughly reviewed the Amended Claims, any supporting documentation, and the claims register and believe that each of the Amended Claims were amended by the Remaining Claims identified on **Schedule 1** to the Order. The Wind-Down Debtors do not believe that the Wind-Down Debtors or their estates are liable for both the Amended Claims and the Remaining Claims. To allow both the Amended Claims and the Remaining Claims to remain on the claims register would lead to multiple recoveries on a single claim. The Wind-Down Debtors request that the Court enter an order disallowing the Amended Claims identified on **Schedule 1** to the Order.

19. This Objection does not affect the Remaining Claims identified on **Schedule 1**, and the Wind-Down Debtors or GUC Trustee, as applicable, retain the right to object to the Remaining Claims on any grounds whatsoever.

B. Reclassified Claims

20. The Wind-Down Debtors object to the Reclassified Claims. The Reviewing Parties reviewed the claims register, the Reclassified Claims, the supporting documentation, if any,

attached to the Reclassified Claims, and the Debtors' books and records, and determined that each Reclassified Claim identified in **Schedule 2** does not accurately reflect the correct classification, in part or in full, for each claim. The asserted priority in the Reclassified Claims is not supported under the Bankruptcy Code. The Reclassified Claims, as filed, improperly assert section 503(b)(9) administrative claims. Section 503(b)(9) allows a creditor to recover "the value of any *goods received by the debtor within 20 days before the date of commencement of a case*" where the goods have been sold to the debtor in the ordinary course of business. 11 U.S.C. § 503(b)(9) (emphasis added). As further explained on **Schedule 2** in the column titled "Reason for Modification," the Reclassified Claims, as filed, either fully or partially, are not entitled to administrative claim status under section 503(b)(9) of the Bankruptcy Code because either (a) the "goods" were not received within the 20-day period prior to the Petition Date; or (b) the Reclassified Claims include amounts that are not for "goods."

21. Instead, the Reviewing Parties believe that the asserted classification of such claims as identified in the column titled "Claim as Filed" should be modified, in part or in full, to the classification identified in the column titled "Modified Claim" on **Schedule 2** to the Order. The Reviewing Parties believe that such Modified Claim represents the appropriate classification for each respective Reclassified Claim based on the information provided by the applicable Claimants. Failure to modify and reclassify the Reclassified Claims could result in the relevant Claimants receiving an unwarranted recovery against the Wind-Down Debtors to the detriment of other similarly situated creditors.

22. The Wind-Down Debtors request that the Court enter the Order modifying and reclassifying the Reclassified Claims to the Modified Claims. The Wind-Down Debtors or GUC

Trustee, as applicable, retain the right to object to the Modified Claims identified on **Schedule 2** on any grounds whatsoever.

Reservation of Rights

23. This Objection is limited to the grounds stated herein. It is without prejudice to the rights of the Wind-Down Debtors—including by the GUC Trustee, as defined in the Plan—to object to any claim, including the Remaining Claim or Modified Claim, on any grounds whatsoever. The Wind-Down Debtors expressly reserve all further substantive or procedural objections. Nothing contained herein or any actions taken pursuant to such relief is intended or should be construed as: (a) an admission as to the validity of any claim against a Wind-Down Debtor or Debtor entity, including the Remaining Claim or Modified Claim; (b) a waiver of the Wind-Down Debtors' 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 Debtors' rights under the Bankruptcy Code or any other applicable law.

Separate Contested Matter

24. To the extent that a response is filed regarding any Objected Claim and the Wind-Down Debtors are unable to resolve any such response, 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. The Wind-Down Debtors request that any order entered by the Court regarding an objection or other reply asserted in response to this Objection be deemed a separate order with respect to each proof of claim.

Notice

25. The Wind-Down Debtors will provide notice of this motion to: (a) the United States Trustee for the Southern District of Texas; (b) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (c) the affected Claimants (and their counsel, where applicable). In light of the nature of the relief requested, no other or further notice need be given.

The Wind-Down Debtors request that the Court enter the Order granting the relief requested herein and such other and further relief as is just and equitable.

Houston, Texas

Dated: December 8, 2023

/s/ Veronica A. Polnick

JACKSON WALKER LLP

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Veronica A. Polnick (TX Bar No. 24079148)

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Counsel to the Wind-Down Debtors

Certificate of Service

I certify that on December 8, 2023, 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/ Veronica A. Polnick

Veronica A. Polnick

Exhibit A

Berger Declaration

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

| | | |
|--|---|-------------------------|
| In re: |) | Chapter 11 |
| |) | |
| IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹ |) | Case No. 23-90054 (CML) |
| |) | |
| Wind-Down Debtors. |) | (Jointly Administered) |
| |) | |

**DECLARATION OF MARK BERGER IN SUPPORT OF WIND-DOWN DEBTORS’
FOURTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM
(AMENDED CLAIMS AND RECLASSIFIED CLAIMS)**

I, Mark Berger, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. My name is Mark Berger. I am a Managing Director at Portage Point Partners, LLC (“Portage”), a business advisory services firm retained by the above-captioned Debtors, and now the Wind-Down Debtors, to serve as their restructuring advisor in these chapter 11 cases.

2. As part of my role in these chapter 11 cases, I became familiar with the Wind-Down Debtors’ day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among other things, the Wind-Down Debtors’ liabilities as of the Petition Date.

¹ The Wind-Down Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: 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.

I have read the *Wind-Down Debtors' Fourth Omnibus Objection to Certain Proofs of Claim (Amended Claims and Reclassified Claims)* (the "Objection") including the related schedules.²

3. Except as otherwise indicated herein, the facts set forth in this Declaration are based upon my personal knowledge, the knowledge of other Portage professionals working under and alongside me on this matter, my discussions or Portage professionals' discussions with the Wind-Down Debtors' personnel, as applicable, and/or advisors and counsel thereto, my experience and/or knowledge related to the Debtors' business operations, and/or my review of relevant documents and information prepared by the Wind-Down Debtors as applicable. If called upon to testify, I would testify competently to the facts set forth in this Declaration. I am authorized to submit this Declaration on behalf of the Wind-Down Debtors.

4. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. Upon review of the Wind-Down Debtors' books and records maintained in the ordinary course of business, the relevant proofs of claim and supporting documentation provided by each claimant, and the claims register, the Reviewing Parties believe that each Amended Claim was amended and replaced by a Remaining Claim and that each Reclassified Claim should be modified and reclassified to the Modified Claim as set forth in the Objection and **Schedule 2** to the Order.

Amended Claims

5. To the best of my knowledge, information, and belief, I believe that subsequently filed proofs of claim, identified as the Remaining Claims on **Schedule 1** to the Order, have amended and superseded the Amended Claims. I understand that subsequently filed proofs of

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

claim changed asserted claim amounts and other information filed in the Amended Claims. As such, I believe the Amended Claims should be disallowed. I understand that if the Amended Claims are not disallowed, creditors filing such claims may stand to recover twice for the same liability. I believe that the disallowance of the Amended Claims on the terms set forth in the Objection and **Schedule 1** to the Order is appropriate.

Reclassified Claims

6. To the best of my knowledge, information, and belief, the Reviewing Parties have thoroughly reviewed the Debtors' books and records, the Reclassified Claims, and any documentation supporting the Reclassified Claims, and have determined that each Reclassified Claim, as filed, does not accurately represent the correct classification for each claim. As further explained in the column titled "Reason for Modification" on **Schedule 2**, the Reclassified Claims are not entitled to administrative claim status because, I understand that, either (a) the "goods" were not received within the 20-day period prior to the Petition Date, or (b) the liabilities asserted in the Reclassified Claims are not for "goods." Instead, the Reviewing Parties believe that the asserted classification of such claims as identified in the column titled "Claim as Filed" should be modified to the classification identified in the column titled "Modified Claim" on **Schedule 2** to the Order. I understand that failure to modify and reclassify the Reclassified Claims could result in the applicable claimants receiving an improper recovery on account of the Reclassified Claims, to the detriment of the Debtors' other, similarly situated creditors. As such, I believe in the modification of the Reclassified Claims on the terms set forth in the Objection and **Schedule 2** is appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information and belief as of the date hereof.

Dated: December 8, 2023

/s/ Mark Berger

Mark Berger
Portage Point Partners, LLC

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

| | | |
|--|---|----------------------------|
| In re: |) | Chapter 11 |
| |) | |
| IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹ |) | Case No. 23-90054 (CML) |
| |) | |
| Wind-Down Debtors. |) | (Jointly Administered) |
| |) | Re: Docket No. ____ |

**ORDER SUSTAINING WIND-DOWN DEBTORS’ FOURTH OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (AMENDED CLAIMS AND
RECLASSIFIED CLAIMS)**

Upon the objection (the “Objection”)² of the above-captioned wind-down debtors (before the Effective Date of the Plan, the “Debtors,” and after the Effective Date of the Plan, the “Wind-Down Debtors”) for entry of an order (this “Order”) disallowing the Amended Claims identified on **Schedule 1**; and modifying and reclassifying the Reclassified Claims identified on **Schedule 2** attached hereto; 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 that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the

¹ The Wind-Down Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: 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 otherwise defined herein shall have the same meaning ascribed to them in the Objection.

best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found support for this Objection in the Berger Declaration; 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 and no other notice need be provided; and this Court having reviewed the Objection in support of the relief requested therein; and this Court having determined that the legal and factual bases set forth in support of 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 Amended Claim identified on **Schedule 1** attached to this Order is disallowed in its entirety; *provided* that this Order will not affect the Remaining Claims identified on **Schedule 1** attached hereto; *provided, further*, that nothing herein affects the Wind-Down Debtors' or GUC Trustee's rights to object to any Remaining Claims on any applicable grounds.

2. Each Reclassified Claim identified on **Schedule 2** attached to this Order is modified and reclassified to the extent provided in the column titled "Modified Claim" on the **Schedule 2** (as modified by this Order, the "Modified Claims"); *provided that* nothing herein affects the Wind-Down Debtors' or GUC Trustee's rights to object to any Modified Claims on any applicable grounds.

3. Kurtzman Carson Consultants LLC, 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.

4. 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.

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 claim, including the Remaining Claims or Modified Claims, against a Wind-Down Debtor entity; (b) a waiver of the Wind-Down Debtors' 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 Debtors' rights under the Bankruptcy Code or any other applicable law.

6. 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 Debtors—including by the GUC Trustee, as defined in the Plan—to object to any claim, including the Remaining Claim or Modified Claim, on any grounds whatsoever.

7. The Wind-Down Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

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

9. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2024
Houston, Texas

UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Amended Claims

IEH Auto Parts Holdings, LLC, et al.

Amended Claims

December 7, 2023

| Name | Date Filed | Case Number / Debtor | Claim # | Claim As Filed |
|---|------------|--|---------|---|
| Claim to be Disallowed | | | | |
| Agility Auto Parts Inc. 3000 E Pioneer Parkway, 160 Arlington, TX 76010 | 3/16/2023 | IEH Auto Parts Holding LLC 23-90054 | 135 | Secured: \$ - Admin: 96,272.70 Priority: - Unsecured: <u>1,586,697.27</u> Total: \$ 1,682,969.97 |
| Remaining Claim | | | | |
| Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792) 800 Red Brook Blvd, Ste 400C Owings Mills, MD 21117 | 4/12/2023 | IEH Auto Parts LLC 23-90057 | 344 | Secured: \$ - Admin: 182,039.44 Priority: - Unsecured: <u>1,500,930.53</u> Total: \$ 1,682,969.97 |
| Claim to be Disallowed | | | | |
| Crown Equipment Corporation 40 N. Main St. Dayton, OH 45423 | 4/25/2023 | IEH Auto Parts LLC 23-90057 | 443 | Secured: \$ - Admin: 10,819.95 Priority: - Unsecured: <u>254,561.92</u> Total: \$ 265,381.87 |
| Remaining Claim | | | | |
| Crown Equipment Corporation 40 N. Main St. Dayton, OH 45423 | 6/7/2023 | IEH Auto Parts LLC 23-90057 | 653 | Secured: \$ - Admin: 8,734.98 Priority: - Unsecured: <u>225,264.42</u> Total: \$ 233,999.40 |
| Claim to be Disallowed | | | | |
| Magnet Paints Shellac Co. Inc. 310 County Rd 1246 Cullman, AL 35057 | 4/10/2023 | IEH Auto Parts LLC 23-90057 | 323 | Secured: \$ - Admin: 8,407.68 Priority: - Unsecured: - Total: \$ 8,407.68 |
| Remaining Claim | | | | |
| Magnet Paints & Shellac Co Inc 310 County Rd 1246 Cullman, AL 35057 | 4/10/2023 | IEH Auto Parts LLC 23-90057 | 324 | Secured: \$ - Admin: 8,407.68 Priority: - Unsecured: <u>38,145.44</u> Total: \$ 46,553.12 |
| Claim to be Disallowed | | | | |
| True Value Company, L.L.C. 8600 W. Bryn Mawr Ave. Chicago, IL 60631 | 4/3/2023 | IEH Auto Parts LLC 23-90057 | 266 | Secured: \$ - Admin: 18,003.84 Priority: - Unsecured: <u>56,324.02</u> Total: \$ 74,327.86 |
| Claim to be Disallowed | | | | |
| True Value Company, L.L.C. 8600 W. Bryn Mawr Ave. Chicago, IL 60631 | 6/28/2023 | IEH Auto Parts LLC 23-90057 | 678 | Secured: \$ - Admin: 21,823.35 Priority: - Unsecured: <u>52,504.51</u> Total: \$ 74,327.86 |
| Remaining Claim | | | | |
| True Value Company, L.L.C. 8600 W. Bryn Mawr Ave. Chicago, IL 60631 | 7/6/2023 | IEH Auto Parts LLC 23-90057 | 679 | Secured: \$ - Admin: 20,212.93 Priority: - Unsecured: <u>54,114.93</u> Total: \$ 74,327.86 |

Schedule 2

Reclassified Claims

IEH Auto Parts Holdings, LLC, et al.
 Reclassified Claims: Expense & Timing
 December 8, 2023

| Name | Date Filed | Case Number / Debtor | Claim # | Claim As Filed | Modified Claim | Reason for Modification |
|--|------------|--|---------|--|---|---|
| A.P. 51 LLC 111450 Markon St Garden Grove, CA 92841 | 4/14/2023 | Auto Plus Auto Sales LLC 23-90055 | 363 | Secured: \$ - Admin: 3,633.30 Priority: - Unsecured: - Total: \$ 3,633.30 | Secured: \$ - Admin: - Priority: - Unsecured: 3,633.30 Total: \$ 3,633.30 | Claim asserts administrative priority under section 503(b)(9). Because all of the goods totaling \$3,633.30 provided to the Debtors were received outside of the 20-day window, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| Crown Equipment Corporation 40 N. Main St. Dayton, OH 45423 | 6/7/2023 | IEH Auto Parts LLC 23-90057 | 653 | Secured: \$ - Admin: 8,734.98 Priority: - Unsecured: 225,264.42 Total: \$ 233,999.40 | Secured: \$ - Admin: - Priority: - Unsecured: 233,999.40 Total: \$ 233,999.40 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$8,734.98 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| Equinix, Inc One Lagoon Drive Redwood City, CA 94065 | 3/22/2023 | IEH Auto Parts LLC 23-90057 | 177 | Secured: \$ - Admin: 3,938.58 Priority: - Unsecured: 4,002.47 Total: \$ 7,941.05 | Secured: \$ - Admin: - Priority: - Unsecured: 7,941.05 Total: \$ 7,941.05 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$3,938.58 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| Euler Hermes Agent for N & M Transfer Co., Inc. (i 800 Red Brook Boulevard Suite 400C Owings Mills, MD 21117 | 3/21/2023 | IEH Auto Parts Holding LLC 23-90054 | 165 | Secured: \$ - Admin: 49,091.49 Priority: - Unsecured: 3,863.00 Total: \$ 52,954.49 | Secured: \$ - Admin: - Priority: - Unsecured: 52,954.49 Total: \$ 52,954.49 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$49,091.49 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| Ferrelgas dba Dubbens Bros One Liberty Plaza MD 40 Liberty, MO 64068 | 5/17/2023 | IEH Auto Parts Holding LLC 23-90054 | 647 | Secured: \$ - Admin: 1,243.22 Priority: - Unsecured: 1,290.69 Total: \$ 2,533.91 | Secured: \$ - Admin: - Priority: - Unsecured: 2,533.91 Total: \$ 2,533.91 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$1,243.22 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| G.W. KNAPP & SON INC. 2667 MAIN ST PO BOX 740 WHITNEY POINT, NY 13862 | 3/29/2023 | IEH Auto Parts Holding LLC 23-90054 | 235 | Secured: \$ - Admin: 1,301.53 Priority: - Unsecured: 387.30 Total: \$ 1,688.83 | Secured: \$ - Admin: - Priority: - Unsecured: 1,688.83 Total: \$ 1,688.83 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$1,301.53 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| Griots Garage 3333 South 38th Street Tacoma, WA 98409 | 4/11/2023 | IEH Auto Parts LLC 23-90057 | 334 | Secured: \$ - Admin: 11,114.26 Priority: - Unsecured: - Total: \$ 11,114.26 | Secured: \$ - Admin: - Priority: - Unsecured: 11,114.26 Total: \$ 11,114.26 | Claim asserts administrative priority under section 503(b)(9). Because all of the goods totaling \$11,114.26 provided to the Debtors were received outside of the 20-day window, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| Integrated Solutions 5174 American Way Memphis, TN 38115 | 3/22/2023 | IEH Auto Parts LLC 23-90057 | 173 | Secured: \$ - Admin: 2,941.71 Priority: - Unsecured: - Total: \$ 2,941.71 | Secured: \$ - Admin: - Priority: - Unsecured: 2,941.71 Total: \$ 2,941.71 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$2,941.71 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| Interstate Waste Services, Inc. 300 Frank W. Burr Blvd. Suite 39, Fl. 4 Teaneck, NJ 07666 | 4/25/2023 | Auto Plus Auto Sales LLC 23-90055 | 433 | Secured: \$ - Admin: 4,220.63 Priority: - Unsecured: - Total: \$ 4,220.63 | Secured: \$ - Admin: - Priority: - Unsecured: 4,220.63 Total: \$ 4,220.63 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$4,220.63 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| JERRY COGLIANESE 8347 S MULLIGAN ST BURBANK, IL 60459 | 4/1/2023 | IEH Auto Parts Holding LLC 23-90054 | 258 | Secured: \$ - Admin: 1,212.00 Priority: - Unsecured: - Total: \$ 1,212.00 | Secured: \$ - Admin: - Priority: - Unsecured: 1,212.00 Total: \$ 1,212.00 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$1,212.00 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| John H Murray 7 Katrine Court Stafford, VA 22556 | 4/23/2023 | IEH Auto Parts Holding LLC 23-90054 | 425 | Secured: \$ - Admin: UNLIQUIDATED Priority: - Unsecured: - Total: \$ - | Secured: \$ - Admin: - Priority: - Unsecured: UNLIQUIDATED Total: \$ - | Claim asserts administrative priority under section 503(b)(9) for alleged medical benefits, which do not qualify as goods received by the Debtors within the 20 days prior to the Petition Date. Administrative priority under 503(b)(9) is not warranted. Claim should be reclassified as a General Unsecured Claim. |

IEH Auto Parts Holdings, LLC, et al.
 Reclassified Claims: Expense & Timing
 December 8, 2023

| Name | Date Filed | Case Number / Debtor | Claim # | Claim As Filed | Modified Claim | Reason for Modification |
|--|------------|--|---------|---|---|---|
| NW Natural PO Box 3288 Portland, OR 97208 | 4/7/2023 | IEH Auto Parts Holding LLC 23-90054 | 313 | Secured: \$ - Admin: 1,511.43 Priority: - Unsecured: - Total: \$ 1,511.43 | Secured: \$ - Admin: - Priority: - Unsecured: 1,511.43 Total: \$ 1,511.43 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$1,511.43 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| RR Donnelley 4101 Winfield Road Warrenville, IL 60555 | 4/26/2023 | IEH Auto Parts Holding LLC 23-90054 | 448 | Secured: \$ - Admin: 13,662.93 Priority: - Unsecured: 44,808.19 Total: \$ 58,471.12 | Secured: \$ - Admin: - Priority: - Unsecured: 58,471.12 Total: \$ 58,471.12 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$13,662.93 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| SimpleLegal, Inc. 1360 Post Oak Boulevard Suite 2200 Houston, TX 77056 | 4/28/2023 | IEH Auto Parts LLC 23-90057 | 527 | Secured: \$ - Admin: 24,000.00 Priority: - Unsecured: 24,000.00 Total: \$ 48,000.00 | Secured: \$ - Admin: - Priority: - Unsecured: 48,000.00 Total: \$ 48,000.00 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$24,000 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| Smittys Supply Inc. 63415 Hwy 51 N Roseland, LA 70456 | 4/3/2023 | Auto Plus Auto Sales LLC 23-90055 | 259 | Secured: \$ - Admin: 107,024.10 Priority: - Unsecured: - Total: \$ 107,024.10 | Secured: \$ - Admin: - Priority: - Unsecured: 107,024.10 Total: \$ 107,024.10 | Claim asserts administrative priority under section 503(b)(9). Because all of the goods totaling \$107,024.10 provided to the Debtors were received outside of the 20-day window, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| Suburban Propane 240 Route 10 West Whippany, NJ 07981 | 3/27/2023 | IEH Auto Parts Holding LLC 23-90054 | 212 | Secured: \$ - Admin: 2,476.27 Priority: - Unsecured: 1,747.63 Total: \$ 4,223.90 | Secured: \$ - Admin: - Priority: - Unsecured: 4,223.90 Total: \$ 4,223.90 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$2,476.27 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| TForce Freight 234040 Wrangler Road Calgary, Alberta T1X 0K2 | 6/9/2023 | IEH Auto Parts Holding LLC 23-90054 | 650 | Secured: \$ - Admin: 4,036.76 Priority: - Unsecured: 3,019.99 Total: \$ 7,056.75 | Secured: \$ - Admin: - Priority: - Unsecured: 7,056.75 Total: \$ 7,056.75 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$4,036.76 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| The Intersect Group, LLC One Glenlake Pkwy NE, Suite 800 Sandy Springs, GA 30328 | 3/24/2023 | IEH Auto Parts Holding LLC 23-90054 | 231 | Secured: \$ - Admin: 38,863.00 Priority: - Unsecured: - Total: \$ 38,863.00 | Secured: \$ - Admin: - Priority: - Unsecured: 38,863.00 Total: \$ 38,863.00 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$38,863.00 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |
| Wipro LLC 2 Tower Center Blvd, Suite 2200 East Brunswick, NJ 08816 | 4/26/2023 | IEH Auto Parts LLC 23-90057 | 449 | Secured: \$ - Admin: 83,649.24 Priority: - Unsecured: - Total: \$ 83,649.24 | Secured: \$ - Admin: - Priority: - Unsecured: 83,649.24 Total: \$ 83,649.24 | Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$83,649.24 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim. |