

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

_____) Chapter 11
In re:)
)
) Case No. 23-90054 (CML)
IEH AUTO PARTS HOLDING LLC, *et al.*,¹)
)
) (Jointly Administered)
Wind-Down Debtors.)
) **Re: Docket No. 1026**

**CERTIFICATE OF NO OBJECTION WITH RESPECT TO THE WIND-DOWN
DEBTORS’ MOTION FOR ENTRY OF A FINAL DECREE
CLOSING CERTAIN OF THE CHAPTER 11 CASES**

Pursuant to the *Procedures for Complex Chapter 11 Cases in the Southern District of Texas*, the undersigned counsel for the above-captioned wind-down debtors (collectively, the “Wind-Down Debtors,” and prior to the Effective Date of their Plan, the “Debtors”) certifies as follows:

1. On December 20, 2023, the Wind-Down Debtors filed their *Emergency Motion for Entry of a Final Decree Closing Certain of the Chapter 11 Cases* [Docket No. 1026] (the “Motion”).

2. The deadline for parties to file an objection to the relief requested in the Motion was January 10, 2024 (the “Objection Deadline”). Although filed as seeking emergency relief, the Wind-Down Debtors included a twenty-one day objection period. No objections were filed on the docket on or before the Objection Deadline, and counsel to the Wind-Down Debtors did not receive any informal responses.

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.



3. The Wind-Down Debtors request that the Court enter the attached proposed order, which is unmodified since the filing of the Motion, at its earliest convenience.

Houston, Texas
Dated: January 11, 2024

/s/ Emily Meraia

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Certificate of Service

I certify that on January 11, 2024, 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
)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹)	Case No. 23-90054 (CML)
)	
Wind-Down Debtors.)	(Jointly Administered)
)	Re: Docket No. <u>1026</u>

FINAL DECREE CLOSING CERTAIN OF THE CHAPTER 11 CASES

Upon the motion (the “Motion”)² of the above-captioned wind-down debtors (collectively, the “Wind-Down Debtors” and, prior to the Effective Date of the Plan, the “Debtors”) for entry of a final decree (this “Final Decree”) pursuant to section 350(a) of the Bankruptcy Code and Bankruptcy Rule 3022, closing the Affiliate Cases, all as more fully set forth in the Motion; 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)(2); 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 the Motion 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 Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and this Court having found that the Wind-Down Debtors’ notice of

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

the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having determined that the legal and factual bases set forth in the Motion 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. The following Affiliate Cases are hereby closed; *provided* that this Court shall retain jurisdiction as provided in the Plan, the Confirmation Order, and this Final Decree:

Debtor	Case No.	Debtor	Case No.
AP Acquisition Company Clark LLC	23-90053	AP Acquisition Company Gordon LLC	23-90060
AP Acquisition Company Massachusetts LLC	23-90062	AP Acquisition Company Missouri LLC	23-90063
AP Acquisition Company New York LLC	23-90056	AP Acquisition Company North Carolina LLC	23-90064
AP Acquisition Company Washington LLC	23-90061	IEH AIM LLC	23-90065
IEH Auto Parts Holding LLC	23-90054	IEH Auto Parts LLC	23-90057
IEH Auto Parts Puerto Rico, Inc.	23-90058	IEH BA LLC	23-90059

2. The Remaining Case of Auto Plus Auto Sales LLC, Case No. 23-90055, shall remain open pending the entry of a final decree by this Court closing the Remaining Case.

3. The clerk shall designate on the dockets of the Affiliate Cases that the cases are now being administered under the Remaining Case. The Wind-Down Debtors shall make a docket entry in each of the Affiliate Cases substantially similar to the following:

An order has been entered in this case directing that all further reporting concerning the administration of the assets and liabilities in this case will occur only in the case of Auto Plus Auto Sales LLC, Case No. 23-90055. The docket in Case No. 23-90055 should be consulted for all matters affecting this case and all future pleadings need to be filed in this docket.

4. The following caption shall be used in the Remaining Case going forward:

) Chapter 11
In re:)
AUTO PLUS AUTO SALES LLC,) Case No. 23-90055 (CML)
Wind-Down Debtor.) (Formerly Jointly Administered under Lead Case IEH Auto Parts Holding LLC, Case No. 23-90054)

5. The Court retains jurisdiction and authority with regard to the Remaining Matters, whether or not they pertain to the Remaining Case or the Affiliate Cases and whether or not they are pending before the Court in the Remaining Case or the Affiliate Cases. Any actions with regard to the Remaining Matters, including with respect to the Claims Reconciliation Process, the Injunction Modification Matters, Pending Sale Matters, and Fee Applications, whether currently pending in an Affiliate Case or not, shall be filed, administered, and adjudicated in the Remaining Case without the need to reopen any Affiliate Case. Any failure of the Wind-Down Debtors, or any entity authorized pursuant to the Plan, as applicable, to file an objection to any claim against or interest in any Wind-Down Debtor on or prior to entry of this Final Decree shall not constitute allowance of the claim or interest and shall not result in such claim or interest being deemed allowed against or in any Wind-Down Debtor. Any objections to claims against or interests in the Wind-Down Debtors may be filed, administered, and adjudicated in the Remaining Case.

6. Within 21 days after entry of this Final Decree, the Wind-Down Debtors of the Affiliate Cases shall file post-confirmation reports for the period from October 1, 2023, to the date this Final Decree is entered.

7. The Wind-Down Debtors shall pay the appropriate sum of quarterly fees due and payable under 28 U.S.C. § 1930(a)(6)(A) and (B) for the Affiliate Cases by the later of (i) 21 days after the date of entry of the Final Decree and (ii) the date on which such quarterly fees are

otherwise due. This Court shall retain jurisdiction to enforce fees assessed under 28 U.S.C. § 1930(a)(6)(A) and (B).

8. Quarterly disbursements for the Remaining Case will be reported in post-confirmation reports and quarterly fees will be paid when due and payable under 28 U.S.C. § 1930(a)(6)(A) and (B) pending the entry of a final decree by this Court closing the Remaining Case.

9. Entry of this Final Decree is without prejudice to (a) the rights of the Wind-Down Debtors or any party in interest to seek to reopen any of the Affiliate Cases for cause pursuant to section 350(b) of the Bankruptcy Code, and (b) the rights of the Wind-Down Debtors, or any Entity authorized pursuant to the Plan, as applicable, to dispute, in the Bankruptcy Court or any applicable non-bankruptcy forum, any claims that were filed against the Wind-Down Debtors in these Chapter 11 Cases as contemplated by the Plan and the Confirmation Order. Notwithstanding anything to the contrary contained in the Plan, any failure of the Wind-Down Debtors, or any Entity authorized pursuant to the Plan, as applicable, to file an objection to any claim in these Chapter 11 Cases shall not constitute allowance of the claim and shall not result in such claim being deemed Allowed against any Wind-Down Debtor. For the avoidance of doubt, the GUC Trust may undertake all actions and discharge all duties in accordance with the Plan and Confirmation Order in the Remaining Case to the same extent it could have undertaken or performed such actions or duties in the closed cases, notwithstanding entry of this Order.

10. This Final Decree is immediately effective and enforceable upon its entry.

11. The Wind-Down Debtors, or any Entity authorized pursuant to the Plan, and their respective agents are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Decree in accordance with the Motion.

12. Nothing in this Final Decree shall change the amount or nature of any distribution, or any other substantive rights, that any claim against or interest in any Debtor would have been entitled to under the Plan, the Confirmation Order, the Bankruptcy Code, the Bankruptcy Rules, or otherwise, had this Final Decree not been entered.

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

Dated: _____, 2023

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE