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

) Re: Docket No. 1012
Wind-Down Debtors.	
, ,) (Jointly Administered)
IEH AUTO PARTS HOLDING LLC, et al., 1) Case No. 25-70054 (CIVIL)
) Case No. 23-90054 (CML)
In re:) ·
) Chapter 11

CERTIFICATE OF COUNSEL REGARDING THE DEBTORS' FOURTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM (AMENDED CLAIMS AND RECLASSIFIED CLAIMS)

Pursuant to the *Procedures for Complex Chapter 11 Cases in the Southern District of Texas*, the undersigned counsel for the above-captioned debtors (collectively, the "<u>Debtors</u>" and after the Effective Date of the Plan, the "<u>Wind-Down Debtors</u>") certifies as follows:

- 1. On December 8, 2023, the Wind-Down Debtors filed the Wind-Down Debtors' Fourth Omnibus Objection to Certain Proofs of Claim (Amended Claims and Reclassified Claims) [Docket No. 1012] (the "Objection").
- 2. The deadline for parties to file objections or responses to the Objection was January 8, 2024 (the "Response Deadline"). No objections or responses to the Objection were filed on the docket on or before the Response Deadline. Counsel to the Wind-Down Debtors received an informal response from Crown Equipment Corporation. The revised proposed order attached hereto removes the claims of Crown Equipment Corporation from Schedule 2.

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. Furthermore, Agility Auto Parts Inc. claim number 135 was included on Schedule 1 as an Amended Claim on the Objection. Although it appears that claim number 135 was either later amended or duplicated, it has been removed from Schedule 1 for further review.
- 4. The undersigned counsel certifies that the attached revised proposed order resolves all known objections and responses received. A redline reflecting the changes between the revised order and the original order filed with the Objection is attached hereto.
- 5. The Wind-Down Debtors request that the Court enter the attached proposed order at the earliest convenience of the Court.

Houston, Texas

Dated: January 16, 2024

/s/ Zachary McKay

JACKSON WALKER LLP

Matthew D. Cavenaugh (TX Bar No. 24062656) Veronica A. Polnick (TX Bar No. 24079148) Vienna Anaya (TX Bar No. 24091225) Emily Meraia (TX Bar No. 24129307) Zachary McKay (TX Bar No 24073600) 1401 McKinney Street, Suite 1900

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> vpolnick@jw.com vanaya@jw.com emeraia@jw.com zmkcay@jw.com

Counsel to the Wind-Down Debtors

Certificate of Service

I certify that on January 16, 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/ Zachary McKay
Zachary McKay

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

) Chapter 11
In re:)
IFILALITO DA DEGLIOL DINIGLI G) Case No. 23-90054 (CML)
IEH AUTO PARTS HOLDING LLC, et al., 1) (Jointly Administered)
Wind-Down Debtors.) (Johnny Administered)
Wind Bown Beotofs.) Re: Docket No. 1012

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 best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court

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.

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 <u>Schedule 1</u> attached to this Order is disallowed in its entirety; *provided* that this Order will not affect the Remaining Claims identified on <u>Schedule 1</u> 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 <u>Schedule 2</u> attached to this Order is modified and reclassified to the extent provided in the column titled "Modified Claim" on the <u>Schedule 2</u> (as modified by this Order, the "<u>Modified Claims</u>"); *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.

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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

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Schedule 1

Amended Claims

IEH Auto Parts Holdings, LLC, et al.

Amended Claims January 10, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Cla	im As	Filed
Claim to be Disallowed Crown Equipment Corporation	4/25/2023	IEH Auto Parts LLC 23-90057		Secured:	\$	- 10,819.95
40 N. Main St. Dayton, OH 45423		23-90037	443	Priority: Unsecured:		254,561.92
Remaining Claim				Total:	\$	265,381.87
Crown Equipment Corporation	6/7/2023	IEH Auto Parts LLC 23-90057		Secured: Admin:	\$	- 8,734.98
40 N. Main St. Dayton, OH 45423		23-90037	653	Priority: Unsecured:		225,264.42
Claim to be Disallowed				Total:	\$	233,999.40
Magnet Paints Shellac Co. Inc.	4/10/2023	IEH Auto Parts LLC 23-90057		Secured: Admin:	\$	- 8,407.68
310 County Rd 1246 Cullman, AL 35057		20 0000.	323	Priority: Unsecured:		-
Remaining Claim				Total:	\$	8,407.68
Magnet Paints & Shellac Co Inc	4/10/2023	IEH Auto Parts LLC 23-90057		Secured: Admin:	\$	- 8,407.68
310 County Rd 1246 Cullman, AL 35057			324	Priority: Unsecured:		- 38,145.44
Claim to be Disallowed				Total:	\$	46,553.12
True Value Company, L.L.C.	4/3/2023	IEH Auto Parts LLC 23-90057		Secured: Admin:	\$	- 18,003.84
8600 W. Bryn Mawr Ave. Chicago, IL 60631			266	Priority: Unsecured:		- 56,324.02
Claim to be Disallowed				Total:	\$	74,327.86
True Value Company, L.L.C.	6/28/2023	IEH Auto Parts LLC 23-90057		Secured: Admin:	\$	- 21,823.35
8600 W. Bryn Mawr Ave. Chicago, IL 60631				Priority: Unsecured:		- 52,504.51
Remaining Claim				Total:	\$	74,327.86
True Value Company, L.L.C.	7/6/2023	IEH Auto Parts LLC 23-90057		Secured: Admin:	\$	- 20,212.93
8600 W. Bryn Mawr Ave. Chicago, IL 60631			679	Priority: Unsecured:		- 54,114.93
				Total:	\$	74,327.86

Schedule 2

Reclassified Claims

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IEH Auto Parts Holdings, LLC, et al. Reclassified Claims: Expense & Timing January 10, 2024

Name	Date Filed	Case Number / Debtor	Claim	# Clair	n As Filed	Мо	dified	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: Priority: Unsecured:	\$ - 3,633.30 -	Admin: Priority:	\$	- - - 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	
Sarasii Siste, 67162611				Total:	\$ 3,633.30		\$	3,633.30	be fully reclassified as a General Unsecured Claim.	
Equinix, Inc	3/22/2023	IEH Auto Parts LLC 23-90057		Secured: Admin:	\$ -		\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full	
One Lagoon Drive Redwood City, CA 94065			177	Priority: Unsecured:	4,002.4	Priority: 7 Unsecured:		- 7,941.05	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	
				Total:	\$ 7,941.0		\$	7,941.05		
Euler Hermes Agent for N & M Transfer Co., Inc. (3/21/2023	IEH Auto Parts Holding LLC 23-90054		Secured: Admin:	. ,	Secured: Admin:	\$	-	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	
800 Red Brook Boulevard Suite 400C			165	,		Priority:		-	goods received, administrative priority under 503(b)(9) is not warranted. Claim	
Owings Mills, MD 21117				Unsecured:		Unsecured:	_	52,954.49	should be fully reclassified as a General Unsecured Claim.	
Ferreligas dba Dubbens Bros	5/17/2023	IEH Auto Parts Holding LLC		Total: Secured:	\$ 52,954.49 \$ -	Secured:	\$ \$	52,954.49		
One Liberty Plaza MD 40	5/11/2023	23-90054	647	Admin: Priority:	T	2 Admin: Priority:	Ф	-	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	
Liberty, MO 64068			047	Unsecured:	1.290.69	Unsecured:		2.533.91	goods received, administrative priority under 503(b)(9) is not warranted. Claim	
2.55.13, 1.10.0				Total:	\$ 2,533.9	_	\$	2,533.91	should be fully reclassified as a General Unsecured Claim.	
G.W. KNAPP & SON INC.	3/29/2023	IEH Auto Parts Holding LLC 23-90054		Secured: Admin:	\$ -	Secured: 3 Admin:	\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full	
2667 MAIN ST			235	Priority:	-	Priority:		-	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	
PO BOX 740				Unsecured:	387.30	Unsecured:	_	1,688.83	should be fully reclassified as a General Unsecured Claim.	
WHITNEY POINT, NY 13862				Total:	\$ 1,688.83		\$	1,688.83	Should be fully residestified us a Scholar Shocoared Staff.	
Griots Garage	4/11/2023	IEH Auto Parts LLC 23-90057		Secured: Admin:	\$ - 11,114.26	Secured: Admin:	\$	-	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	
3333 South 38th Street Tacoma, WA 98409			334	Priority: Unsecured:		Priority: _ Unsecured:		- 11,114.26	day window, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim.	
				Total:	\$ 11,114.20	6 Total:	\$	11,114.26	be fully reclassified as a deficial offsecured claim.	
Integrated Solutions	3/22/2023	IEH Auto Parts LLC 23-90057		Secured: Admin:	\$ - 2,941.7	Secured: 1 Admin:	\$	-	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	
5174 American Way Memphis, TN 38115			173	Priority: Unsecured:		Priority: _ Unsecured:	_	- 2,941.71	goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim.	
				Total:	\$ 2,941.7		\$	2,941.71	onoula so faily rootacomou ao a conoral onocoarea oralini.	
Interstate Waste Services, Inc.	4/25/2023	Auto Plus Auto Sales LLC		Secured:	\$ -	Secured:	\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full	
200 Frank W. Barr Blad Outle 00 Fl 4		23-90055	400	Admin:	4,220.6	3 Admin:		-	asserted 503(b)(9) claim totaling \$4,220.63 is for services rendered and not for	
300 Frank W. Burr Blvd. Suite 39, Fl. 4 Teaneck, NJ 07666			433	Priority: Unsecured:	-	Priority: Unsecured:		4,220.63	goods received, administrative priority under 503(b)(9) is not warranted. Claim	
realleck, NO 07000				Total:	\$ 4.220.63		\$	4,220.63	should be fully reclassified as a General Unsecured Claim.	
JERRY COGLIANESE	4/1/2023	IEH Auto Parts Holding LLC		Secured:	\$ 4,220.0	Secured:	\$	4,220.03		
8347 S MULLIGAN ST	1, 1,2020	23-90054	258	Admin: Priority:	T	Admin: Priority:	Ť	-	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	
BURBANK, IL 60459			250	Unsecured:	-	Unsecured:		1,212.00	goods received, administrative priority under 503(b)(9) is not warranted. Claim	
				Total:	\$ 1,212.00		\$	1,212.00	should be fully reclassified as a General Unsecured Claim.	
John H Murray	4/23/2023	IEH Auto Parts Holding LLC 23-90054		Secured: Admin:	\$ - UNLIQUIDATEI	Secured:	\$		Claim asserts administrative priority under section 503(b)(9) for alleged medical	
7 Katrine Court			425	Priority:	-	Priority:		-	benefits, which do not qualify as goods received by the Debtors within the 20 days	
Stafford, VA 22556				Unsecured: Total:	\$ -	_ Unsecured:	<u>UN</u> \$	NLIQUIDATED -	prior to the Petition Date. Administrative priority under 503(b)(9) is not warn Claim should be reclassified as a General Unsecured Claim	

IEH Auto Parts Holdings, LLC, et al. Reclassified Claims: Expense & Timing January 10, 2024

Name	Date Filed	Case Number / Debtor	Claim	# Clai	m As	Filed		Modified Claim		laim	Reason for Modification		
NW Natural PO Box 3288	4/7/2023	IEH Auto Parts Holding LLC 23-90054	313	Secured: Admin: Priority:	\$	- 1,511.43 -	Secured: Admin: Priority:		\$	-	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		
Portland, OR 97208				Unsecured:		-	Unsecure	ed:		1,511.43	goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim.		
·				Total:	\$	1,511.43	Total:		\$	1,511.43	should be fully reclassified as a General Unsecured Claim.		
RR Donnelley	4/26/2023	IEH Auto Parts Holding LLC		Secured:	\$		Secured:		\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full		
4404 Winfield Dand		23-90054	440	Admin:		13,662.93				-	asserted 503(b)(9) claim totaling \$13,662.93 is for services rendered and not for		
4101 Winfield Road Warrenville, IL 60555			448	Priority: Unsecured:			Priority: Unsecure	vd.		- 58,471.12	goods received, administrative priority under 503(b)(9) is not warranted. Claim		
Walterfylle, IL 60333				Total:	\$	58,471.12		u.	\$	58,471.12	should be fully reclassified as a General Unsecured Claim.		
SimpleLegal, Inc.	4/28/2023	IEH Auto Parts LLC		Secured:	\$	30,47 1.12	Secured:		\$	50,471.12			
op.ozogai, i.ic.	1/20/2020	23-90057		Admin:	Ψ.	24,000.00			•	-	Claim asserts administrative priority under section 503(b)(9). Because the full		
1360 Post Oak Boulevard Suite 2200			527	Priority:						-	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		
Houston, TX 77056				Unsecured:		24,000.00	Unsecure	ed:		48,000.00	should be fully reclassified as a General Unsecured Claim.		
				Total:	\$	48,000.00	Total:		\$	48,000.00	Silouid de fully reclassified as a Gerieral Offsecured Claim.		
Smittys Supply Inc.	4/3/2023	Auto Plus Auto Sales LLC		Secured:	\$	-	Secured:		\$	-	Claim asserts administrative priority under section 503(b)(9). Because all of the		
		23-90055		Admin:		107,024.10				-	goods totaling \$107,024.10 provided to the Debtors were received outside of the		
63415 Hwy 51 N			259	Priority:		-	Priority:				20-day window, administrative priority under 503(b)(9) is not warranted. Claim		
Roseland, LA 70456				Unsecured:	_	-	Unsecure		_	107,024.10	should be fully reclassified as a General Unsecured Claim.		
Suburban Propane	3/27/2023	ITHA A BOA HAR AND		Total: Secured:	\$	107,024.10	Total: Secured:		\$	107,024.10	·		
Suburban Propane	3/2//2023	IEH Auto Parts Holding LLC 23-90054		Admin:	Ф	- 2,476.27			Ф	-	Claim asserts administrative priority under section 503(b)(9). Because the full		
240 Route 10 West		23-30034	212	Priority:		2,470.27	Priority:			-	asserted 503(b)(9) claim totaling \$2,476.27 is for services rendered and not for		
Whippany, NJ 07981			212	Unsecured:		1,747.63	Unsecure	ed:		4,223.90	goods received, administrative priority under 503(b)(9) is not warranted. Claim		
11 37				Total:	\$	4,223.90	Total:		\$	4,223.90	should be fully reclassified as a General Unsecured Claim.		
TForce Freight	6/9/2023	IEH Auto Parts Holding LLC		Secured:	\$	-	Secured:		\$	-	01.		
		23-90054		Admin:		4,036.76	Admin:			-	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		
234040 Wrangler Road			650	Priority:		-	Priority:			-	goods received, administrative priority under 503(b)(9) is not warranted. Claim		
Calgary, Alberta T1X 0K2				Unsecured:	_		Unsecure	ed:		7,056.75	should be fully reclassified as a General Unsecured Claim.		
				Total:	\$	7,056.75			\$	7,056.75	,		
The Intersect Group, LLC	3/24/2023	IEH Auto Parts Holding LLC		Secured:	\$	-	Secured:		\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full		
0 0 1 5 5 15 0 1 000		23-90054		Admin:		38,863.00				-	asserted 503(b)(9) claim totaling \$38,863.00 is for services rendered and not for		
One Glenlake Pkwy NE, Suite 800			231	Priority:		-	Priority:			- 20.002.00	goods received, administrative priority under 503(b)(9) is not warranted. Claim		
Sandy Springs, GA 30328				Unsecured:	_		Unsecure	ea:	_	38,863.00	should be fully reclassified as a General Unsecured Claim.		
Wipro LLC	4/26/2023	IEH Auto Parts LLC		Total: Secured:	\$	38,863.00	Secured:		\$	38,863.00			
WIPIO LLO	4/20/2023	23-90057		Admin:	Φ	83.649.24			Φ	-	Claim asserts administrative priority under section 503(b)(9). Because the full		
2 Tower Center Blvd. Suite 2200		23-30037	449	Priority:		05,045.24	Priority:			-	asserted 503(b)(9) claim totaling \$83,649.24 is for services rendered and not for		
East Brunswick. NJ 08816			440	Unsecured:		-	Unsecure	ed:		83,649.24	goods received, administrative priority under 503(b)(9) is not warranted. Claim		
				Total:	\$	83.649.24	•		\$	83.649.24	should be fully reclassified as a General Unsecured Claim.		

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

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

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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 <u>Schedule 1</u> attached to this Order is disallowed in its entirety; *provided* that this Order will not affect the Remaining Claims identified on <u>Schedule 1</u> 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 <u>Schedule 2</u> attached to this Order is modified and reclassified to the extent provided in the column titled "Modified Claim" on the <u>Schedule 2</u> (as modified by this Order, the "<u>Modified Claims</u>"); *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

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Redline of 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 Remaining Claim	3/16/2023	IEH Auto Parts Holding LLC 23-90054	135	Secured: Admin: Priority: Unsecured: Total:	\$ \	96,272.70 - 1,586,697.27 1,682,969.97
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: Priority: Unsecured: Total:	\$	182,039.44 - 1,500,930.53 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: Priority: Unsecured: Total:	\$	10,819.95 - 254,561.92 265,381.87
Remaining Claim Crown Equipment Corporation 40 N. Main St. Dayton, OH 45423	6/7/2023	IEH Auto Parts LLC 23-90057	653	Secured: Admin: Priority: Unsecured: Total:	\$	8,734.98 - 225,264.42 233,999.40
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: Priority: Unsecured: Total:	\$	8,407.68 - - 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: Priority: Unsecured: Total:	\$	- 8,407.68 - 38,145.44 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: Priority: Unsecured: Total:	\$	18,003.84 - 56,324.02 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: Priority: Unsecured: Total:	\$	21,823.35 - 52,504.51 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: Priority: Unsecured: Total:	\$	20,212.93 - 54,114.93 74,327.86

Redline of 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	# Clai	n As Filed	Modified (Claim	Reason for Modification	
A.P. 51 LLC	4/14/2023	Auto Plus Auto Sales LLC		Secured:	\$ -	Secured:	\$	-	Claim asserts administrative priority under section 503(b)(9). Because all of the	
		23-90055		Admin:	3,633.30			-	goods totaling \$3,633.30 provided to the Debtors were received outside of the 20-	
111450 Markon St			363	Priority:	-	Priority:		3,633.30	day window, administrative priority under 503(b)(9) is not warranted. Claim should	
Garden Grove, CA 92841				Unsecured:	-	Unsecured:	_		be fully reclassified as a General Unsecured Claim.	
Crown Equipment Corporation	6/7/2023	IEH Auto Parts LLC		Total: Secured:	\$ 3,633.30 \$ -	Secured:	\$ \$	3,633.30		
Crown Equipment Corporation	0/1/2023	23-90057		Admin:	8,734.98		Φ		Claim asserts administrative priority under section 503(b)(9). Because the full	
40 N. Main St.		20 00007	653	Priority:	-	Priority:		_	asserted 503(b)(9) claim totaling \$8,734.98 is for services rendered and not for	
Dayton, OH 45423				Unsecured:	225,264.42	Unsecured:		233,999.40	goods received, administrative priority under 503(b)(9) is not warranted. Claim	
, , , , , , , , , , , , , , , , , , , ,				Total:	\$ 233,999.40	Total:	\$	233,999.40	should be fully reclassified as a General Unsecured Claim.	
Equinix, Inc	3/22/2023	IEH Auto Parts LLC		Secured:	\$ -	Secured:	\$	-	Ole in the state of the state o	
		23-90057		Admin:	3,938.58	Admin:		-	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	
One Lagoon Drive			177	Priority:	-	Priority:		-	goods received, administrative priority under 503(b)(9) is not warranted. Claim	
Redwood City, CA 94065				Unsecured:		Unsecured:	_	7,941.05	should be fully reclassified as a General Unsecured Claim	
				Total:	\$ 7,941.05		\$	7,941.05	,	
Euler Hermes Agent for N & M Transfer Co., Inc. ($\scriptstyle\rm I$	3/21/2023	IEH Auto Parts Holding LLC		Secured:	\$ -	Secured:	\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full	
200 Red Breek Reviewed Strike 4000		23-90054	405	Admin:	49,091.49			-	asserted 503(b)(9) claim totaling \$49,091.49 is for services rendered and not for	
800 Red Brook Boulevard Suite 400C Owings Mills, MD 21117			165	,	3 863 00	Priority: Unsecured:		52,954.49	goods received, administrative priority under 503(b)(9) is not warranted. Claim	
Owings Mills, MD 21117				Unsecured: Total:	\$ 52,954.49		\$	52,954.49	should be fully reclassified as a General Unsecured Claim.	
Ferreligas dba Dubbens Bros	5/17/2023	IEH Auto Parts Holding LLC		Secured:	\$ 52,954.49	Secured:	\$	32,934.49		
Torreligas and Bubberro Bres	0/11/2020	23-90054		Admin:	1,243.22		Ψ	_	Claim asserts administrative priority under section 503(b)(9). Because the full	
One Liberty Plaza MD 40			647	Priority:	-,	Priority:		-	asserted 503(b)(9) claim totaling \$1,243.22 is for services rendered and not for	
Liberty, MO 64068				Unsecured:	1,290.69	Unsecured:		2,533.91	goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim.	
•				Total:	\$ 2,533.91	Total:	\$	2,533.91	Siloulu de lully reclassilleu as a General Offsecureu Claim.	
G.W. KNAPP & SON INC.	3/29/2023	IEH Auto Parts Holding LLC		Secured:	\$ -	Secured:	\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full	
		23-90054		Admin:	1,301.53			-	asserted 503(b)(9) claim totaling \$1,301.53 is for services rendered and not for	
2667 MAIN ST			235	Priority:	- 207.20	Priority:		1,688.83	goods received, administrative priority under 503(b)(9) is not warranted. Claim	
PO BOX 740				Unsecured:		Unsecured:	\$		should be fully reclassified as a General Unsecured Claim.	
WHITNEY POINT, NY 13862 Griots Garage	4/11/2023	IEH Auto Parts LLC		Total: Secured:	\$ 1,688.83 \$ -	Secured:	\$	1,688.83		
Gilots Garage	4/11/2023	23-90057		Admin:	τ - 11,114.26		Ф	-	Claim asserts administrative priority under section 503(b)(9). Because all of the	
3333 South 38th Street		23-90037	334	Priority:	-	Priority:		-	goods totaling \$11,114.26 provided to the Debtors were received outside of the 20	
Tacoma, WA 98409				Unsecured:	_	Unsecured:		11,114.26	day window, administrative priority under 503(b)(9) is not warranted. Claim should	
				Total:	\$ 11,114.26	Total:	\$	11,114.26	be fully reclassified as a General Unsecured Claim.	
Integrated Solutions	3/22/2023	IEH Auto Parts LLC		Secured:	\$ -	Secured:	\$	-		
		23-90057		Admin:	2,941.71	Admin:		-	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	
5174 American Way			173	Priority:	-	Priority:		-	goods received, administrative priority under 503(b)(9) is not warranted. Claim	
Memphis, TN 38115				Unsecured:		Unsecured:	_	2,941.71	should be fully reclassified as a General Unsecured Claim.	
				Total:	\$ 2,941.71		\$	2,941.71	•	
Interstate Waste Services, Inc.	4/25/2023	Auto Plus Auto Sales LLC		Secured:	\$ -	Secured:	\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full	
200 Fronk W. Burr Blad Suite 20 El 4		23-90055	422	Admin:	4,220.63			-	asserted 503(b)(9) claim totaling \$4,220.63 is for services rendered and not for	
300 Frank W. Burr Blvd. Suite 39, Fl. 4 Teaneck, NJ 07666			433	Priority: Unsecured:	-	Priority: Unsecured:		4,220.63	goods received, administrative priority under 503(b)(9) is not warranted. Claim	
realleck, NJ 07000				Total:	\$ 4,220.63		\$	4,220.63	should be fully reclassified as a General Unsecured Claim.	
JERRY COGLIANESE	4/1/2023	IEH Auto Parts Holding LLC		Secured:	\$ 4,220.63	Secured:	\$	4,220.03		
OLIVI GOGLINICOL	4/1/2023	23-90054		Admin:	1,212.00		ψ	-	Claim asserts administrative priority under section 503(b)(9). Because the full	
8347 S MULLIGAN ST		20 0000.	258	Priority:	-	Priority:		-	asserted 503(b)(9) claim totaling \$1,212.00 is for services rendered and not for	
BURBANK, IL 60459				Unsecured:		Unsecured:		1,212.00	goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim.	
				Total:	\$ 1,212.00	Total:	\$	1,212.00	Should be fully reclassified as a General Onsecured Claim.	
John H Murray	4/23/2023	IEH Auto Parts Holding LLC		Secured:	\$ -	Secured:	\$	-		
•		23-90054		Admin:	UNLIQUIDATED			-	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	
7 Katrine Court			425	Priority:	-	Priority:		-	prior to the Petition Date. Administrative priority under 503(b)(9) is not warranted.	
Stafford, VA 22556				Unsecured:		Unsecured:	_	NLIQUIDATED	Claim should be reclassified as a General Unsecured Claim	
				Total:	\$ -	Total:	\$	-		

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

Name	Date Filed	Case Number / Debtor	Claim #	Clai	m As F	Filed	Мо	dified	Claim	Reason for Modification
NW Natural	4/7/2023	IEH Auto Parts Holding LLC 23-90054		Secured: Admin:	\$	- 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
PO Box 3288			313	Priority:		-	Priority:		-	goods received, administrative priority under 503(b)(9) is not warranted. Claim
Portland, OR 97208				Unsecured:		-	Unsecured:	_	1,511.43	should be fully reclassified as a General Unsecured Claim.
				Total:	\$	1,511.43	Total:	\$	1,511.43	should be faily restauesined as a control of checking chairin
RR Donnelley	4/26/2023	IEH Auto Parts Holding LLC		Secured:	\$		Secured:	\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full
4404.145.5.115		23-90054		Admin:		13,662.93			-	asserted 503(b)(9) claim totaling \$13,662.93 is for services rendered and not for
4101 Winfield Road			448	Priority:		44 909 40	Priority:		- E0 471 10	goods received, administrative priority under 503(b)(9) is not warranted. Claim
Warrenville, IL 60555				Unsecured:	_		Unsecured:	_	58,471.12	should be fully reclassified as a General Unsecured Claim.
	1/00/0000	15114 4 5 4 110		Total:	\$	58,471.12		\$	58,471.12	
SimpleLegal, Inc.	4/28/2023	IEH Auto Parts LLC		Secured:	\$	-	Secured:	\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full
4000 B - 4 O - 1 - B 1 1 O - 1 - 0000		23-90057	507	Admin:		24,000.00			-	asserted 503(b)(9) claim totaling \$24,000 is for services rendered and not for
1360 Post Oak Boulevard Suite 2200			527	Priority:		- 04 000 00	Priority:		48.000.00	goods received, administrative priority under 503(b)(9) is not warranted. Claim
Houston, TX 77056				Unsecured:	_		Unsecured:	_		should be fully reclassified as a General Unsecured Claim.
	4/0/0000			Total:	\$	48,000.00		\$	48,000.00	
Smittys Supply Inc.	4/3/2023	Auto Plus Auto Sales LLC		Secured:	\$	-	Secured:	\$	-	Claim asserts administrative priority under section 503(b)(9). Because all of the
004451154.11		23-90055	050	Admin:		107,024.10			-	goods totaling \$107,024.10 provided to the Debtors were received outside of the
63415 Hwy 51 N			259	Priority:		-	Priority:		107.004.10	20-day window, administrative priority under 503(b)(9) is not warranted. Claim
Roseland, LA 70456				Unsecured: Total:	\$	107.024.10	Unsecured:	\$	107,024.10 107.024.10	should be fully reclassified as a General Unsecured Claim.
Suburban Propane	3/27/2023	IEH Auto Parts Holding LLC		Secured:	\$	107,024.10	Secured:	\$	107,024.10	
ouburban i ropane	3/2//2023	23-90054		Admin:	Ψ	2.476.27		Ψ	_	Claim asserts administrative priority under section 503(b)(9). Because the full
240 Route 10 West		20 00004	212	Priority:		2,410.21	Priority:		_	asserted 503(b)(9) claim totaling \$2,476.27 is for services rendered and not for
Whippany, NJ 07981			2.2	Unsecured:		1,747.63	Unsecured:		4,223.90	goods received, administrative priority under 503(b)(9) is not warranted. Claim
				Total:	\$	4,223.90		\$	4,223.90	should be fully reclassified as a General Unsecured Claim.
TForce Freight	6/9/2023	IEH Auto Parts Holding LLC		Secured:	\$	-	Secured:	\$	-	
		23-90054		Admin:		4,036.76	Admin:		-	Claim asserts administrative priority under section 503(b)(9). Because the full
234040 Wrangler Road			650	Priority:		-	Priority:		-	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
Calgary, Alberta T1X 0K2				Unsecured:		3,019.99	Unsecured:		7,056.75	should be fully reclassified as a General Unsecured Claim.
				Total:	\$	7,056.75	Total:	\$	7,056.75	Silouid de fully reclassified as a Gerieral Offsecured Clafff.
The Intersect Group, LLC	3/24/2023	IEH Auto Parts Holding LLC		Secured:	\$	-	Secured:	\$	-	01
		23-90054		Admin:		38,863.00	Admin:		-	Claim asserts administrative priority under section 503(b)(9). Because the full
One Glenlake Pkwy NE, Suite 800			231	Priority:		-	Priority:		-	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
Sandy Springs, GA 30328				Unsecured:		-	Unsecured:	_	38,863.00	should be fully reclassified as a General Unsecured Claim.
				Total:	\$	38,863.00	Total:	\$	38,863.00	should be fully reclassified as a deficial offsecured dialiff.
Wipro LLC	4/26/2023	IEH Auto Parts LLC		Secured:	\$	-	Secured:	\$	-	Claim asserts administrative priority under section 503(b)(9). Because the full
		23-90057		Admin:		83,649.24	Admin:		-	
2 Tower Center Blvd, Suite 2200			449	Priority:		-	Priority:		-	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
East Brunswick, NJ 08816				Unsecured:		-	Unsecured:	_	83,649.24	should be fully reclassified as a General Unsecured Claim.
				Total:	\$	83,649,24	Total:	\$	83.649.24	Should be fully reclassified as a General Chiseculed Claim.