

**ENTERED**

January 17, 2024

Nathan Ochsner, Clerk

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

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In re:	) Chapter 11
	)
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , <sup>1</sup>	) Case No. 23-90054 (CML)
	)
Wind-Down Debtors.	) (Jointly Administered)
	)
	) <b>Re: Docket No. 1012</b>

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

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Upon the objection (the “Objection”)<sup>2</sup> 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

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<sup>1</sup> 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.

<sup>2</sup> 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 **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.

Signed: January 17, 2024

  
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Christopher Lopez  
United States Bankruptcy Judge

**Schedule 1**

**Amended Claims**

**IEH Auto Parts Holdings, LLC, et al.**

Amended Claims

January 10, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed
<b>Claim to be Disallowed</b>				
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
<b>Remaining Claim</b>				
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
<b>Claim to be Disallowed</b>				
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: <u>-</u> Total: \$ 8,407.68
<b>Remaining Claim</b>				
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
<b>Claim to be Disallowed</b>				
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
<b>Claim to be Disallowed</b>				
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
<b>Remaining Claim</b>				
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  
 January 10, 2024

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.
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. (r 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.
Ferrellgas 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  
 January 10, 2024

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.