

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

	)	Chapter 11
In re:	)	
	)	Case No. 23-90055 (CML)
AUTO PLUS AUTO SALES LLC, <sup>1</sup>	)	
	)	(Formerly Jointly Administered under
Wind-Down Debtor.	)	Lead Case IEH Auto Parts Holding
	)	LLC, Case No. 23-90054)
	)	

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**WIND DOWN DEBTORS’ FIFTH OMNIBUS OBJECTION TO  
CERTAIN PROOFS OF ADMINISTRATIVE CLAIM (REDUCED, REDUCED  
AND RECLASSIFIED, SATISFIED, DUPLICATE, AND UNTIMELY CLAIMS)**

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

**A hearing has been set on this matter on April 11, 2024 at 10:00 a.m. in Courtroom 401, 4th floor, 515 Rusk Street, Houston, Texas 77002. Participation at the hearing will only be permitted by an audio and video connection.**

**Audio communication will be by use of the Court’s dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Lopez’s conference room number is 590153. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez’s home page. The meeting code is “JudgeLopez”. Click the settings icon in the upper right corner and enter your name under the personal information setting.**

**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.**

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<sup>1</sup> The Wind-Down Debtor’s service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor’s claims and noticing agent at <https://www.kccllc.net/autoplus>.



**This Objection seeks to disallow certain proofs of claim. Claimants receiving this Objection should locate their names and claims on Schedules 1-5 to the Order attached to this Objection.**

The above-captioned wind-down debtors (collectively, the “Debtors” as applicable, and after the Effective Date, the “Wind-Down Debtors”) represent as follows in support of this omnibus claims (the “Objection”), and submit the *Declaration of Mark Berger in Support of the Wind-Down Debtors’ Fifth Omnibus Objection to Certain Proofs of Administrative Claim (Reduced, Reduced and Reclassified, Satisfied, Duplicate, and Untimely Claims)* attached hereto as **Exhibit A** (the “Berger Declaration”):

**Relief Requested**

1. The Wind-Down Debtors seek entry of the proposed order (the “Order”), pursuant to § 502(b) of the Bankruptcy Code (defined herein), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Objection Procedures (as defined herein):
  - i. modifying each administrative claim identified on **Schedule 1** to the Order (collectively, the “Reduced Claims”) because each such Reduced Claim should be modified and adjusted to reflect the true liability due to each claimant as reflected in the “Modified Claim” column of **Schedule 1** in accordance with the Wind-Down Debtors books and records;
  - ii. modifying and reclassifying the administrative claims identified on **Schedule 2** to the Order (collectively, the “Reclassified Claims”) partially or in their entirety because the asserted priority or priority amount related to such claims is not reflected in the supporting documentation provided in the proof of claim, is not reflected in the Wind-Down Debtors’ books and records and/or is not supported under the Bankruptcy Code, or is inconsistent with such claim’s treatment under the confirmed Plan;
  - iii. disallowing and expunging the administrative claims identified on **Schedule 3** to the Order (collectively, the “Satisfied Claims”) in their entirety because each such claim was fully satisfied or released during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, or a Court Order;

- iv. disallowing and expunging each administrative claim identified on **Schedule 4** to the Order as a “Duplicate Claim” (collectively, the “Duplicate Claims”) in its entirety because each such claim is an exact duplicate of a corresponding proof of claim identified on **Schedule 4** as a “Remaining Claim” (collectively, the “Remaining Claims”); and,
- v. disallowing and expunging each administrative claim identified on **Schedule 5** to the Order as a “Untimely Claim” (collectively, the “Untimely Claims”), because each such claim was untimely filed.<sup>2</sup>

### **Jurisdiction and Venue**

2. 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 Bankruptcy Rule 7008, to the entry of a final order by the Court.

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

4. 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 rules 3007-1 and 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

### **Background**

5. On January 31, 2023 (the “Petition Date”), the Debtors each filed its respective voluntary petitions for relief under Chapter 11 of title 11 (the “Bankruptcy Code”), commencing the above captioned, jointly administered chapter 11 cases.

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<sup>2</sup> For the avoidance of doubt, the identification of any remaining general unsecured claim in this Objection or in the Order(s), or in the Schedules attached thereto, does not constitute, and shall not be construed as, such claim being an “Allowed” claim under the Plan (as defined below). Notwithstanding this Objection or any relief granted hereon, all general unsecured claims in these cases remain subject to review and objection by the GUC Trustee in all respects.

6. On March 13, 2023, the Court entered its *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 of and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, and (IV) Approving Notice of Bar Dates* [Docket. No. 222]<sup>3</sup> (the “Bar Date Order”), establishing the following deadlines: (i) May 1, 2023, as the deadline for filing proofs of claim (the “General Bar Date”); and (ii) July 31, 2023, as the deadline for claims asserted by governmental units (the “Governmental Bar Date” and together with the General Bar Date, the “Bar Date”). Written notice of the Bar Dates was mailed to, among others, to all creditor and other known holders of claims against the Debtors, to all parties requesting notice in these bankruptcy cases, and all entities that filed a Proof of Claim in these Cases as of the date of the Bar Date Order.

7. On March 31, 2023, each of the Debtors filed its respective Schedule of Assets and Liabilities and Statement of Financial Affairs, as each may have been amended from time to time [Docket Nos. 292–318].

8. On August 10, 2023, the Court entered the *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”)<sup>4</sup> [Docket No. 738]. On October 6, 2023, the Plan went effective (the “Effective Date”). Pursuant to the Plan, the Debtors shall continue in existence for the purpose of resolving Claims that are not General Unsecured Claims and otherwise administering the Plan. *Plan* at 25.

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<sup>3</sup> Unless otherwise indicated, all docket references in this Objection refer to the docket of *In re IEH Auto Parts Holding, LLC*, et al., Case No. 23-90054 (Jointly Administered) (Bankr. S.D. Tex.) (CML).

<sup>4</sup> Capitalized terms that are not defined herein shall have the meanings provided in the Plan unless otherwise noted.

9. On August 10, 2023, the Court also entered 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* (the “Objection Procedures”) [Docket No. 850]. The Order authorizes Debtors to file certain objections to claims in an omnibus format. *Objection Procedures* at ¶ 1.

10. In the ordinary course of business, the Debtors maintained books and records that reflect the Debtors’ liabilities and amounts owed to their creditors. The books and records were subsequently maintained after the commencement of these Cases. The Debtors and their financial advisors (collectively, the “Reviewing Parties”) analyzed their books and records to determine the validity of the proofs of claim. In addition to reviewing the Debtors’ books and records, the Reviewing Parties have been working diligently to review the proofs of claim, including any supporting documentation.

11. Based on examination of the claims, their supporting documentation, and the Claims Register, the Debtors believe (1) the Reduced Claims should be modified as requested because the Debtors believe that the correct amounts of the Reduced Claims are reflected in the “Modified Claim” column of Schedule 1; (2) the Reclassified Claims should be reclassified partially or in their entirety because the asserted priority or priority amount related to such claims is not reflected in the supporting documentation provided in the proof of claim, is not reflected in the Debtors’ books and records and/or is not supported under the Bankruptcy Code, or is inconsistent with such claim’s treatment under the confirmed Plan; (3) the Satisfied Claims should be expunged in their entirety because each such claim was fully satisfied or released during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, or a Court Order; (4) the Duplicate Claims should be disallowed because they are exact duplicates of other

Remaining Claims; and (5) the Untimely Claims should be disallowed because they were filed after the expiration of their applicable bar date.

12. The Debtors specifically and expressly reserve for all purposes the GUC Trustee's right and ability to object to any and all reclassified or any other general unsecured claims notwithstanding the relief sought in this Motion. To be clear, by this Motion, the Debtors are not in any manner whatsoever inhibiting, modifying or otherwise limiting the GUC Trustee's right to object to any general unsecured claim for any reason whatsoever, including without limitation to hereafter object to an unsecured claim to the extent (i) it should properly be classified as an administrative claim pursuant to Section 503(b)(9) or otherwise and (ii) it is reclassified pursuant to this Motion from a Section 503(b)(9) to a general unsecured claim.

### **Objection**

13. Section 502 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). Section 502 also provides that “if such objection is made, the court...shall determine the amount of such claim...and shall allow such claim in such amount, except to the extent that such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law....” 11 U.S.C. § 502(b).

14. 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).

15. 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)).

### **The Reduced Claims**

16. As set forth in the Berger Declaration and further explained on **Schedule 1** to the Order, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors’ books and records along with the Reduced Claims identified on **Schedule 1** and have determined that each Reduced Claim was either (i) certain of the Reduced Claims assert administrative claims have already been partially paid; (ii) certain of the Reduced Claims are subject to certain credits which reduces any administrative claim held by the claimant; or (iii) certain of the Reduced Claims assert a claim that seems to be incorrectly calculated based on the supporting documentation and Wind-Down Debtors books and records. As such, the Wind-Down Debtors request that the Court modify and adjust each Reduced Claim to the amounts listed in the column titled “Modified Claim” on **Schedule 1** to the Order.

17. Failure to modify the Reduced Claims could result in the relevant claimants receiving an unwarranted recovery against the Debtors to the detriment of other similarly situated creditors. The Wind-Down Debtors request that the Court enter the Order modifying and reducing the Reduced Claims identified on **Schedule 1** to the Order.

### **The Reduced and Reclassified Claims**

18. As set forth in the Berger Declaration and further explained on **Schedule 2** to the Order, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors’ books and

records along with the Reclassified Claims identified on **Schedule 2**, including any supporting documentation, and the claims register, and have determined that the Reclassified Claims, as filed, do not accurately reflect the correct classification, in part or in full, and do not accurately reflect, in part or in full, the amount of the claim for which the Wind-Down Debtors are liable. Instead, the Reviewing Parties believe that the Reclassified Claims should be modified to the new classification and reduced amounts identified in the column entitled “Modified Claims” on **Schedule 2**. Specifically, as annotated in the column entitled “Reason for Modification” in **Schedule 2**, each of the Reclassified Claims asserts a priority under § 503(b)(9), but is not for goods received by Debtors within 20 days of the Petition Date and therefore should be reclassified to a general unsecured claim.

19. Failure to modify and reclassify the Reduced and Reclassified Claims could result in an improper recovery on account of such claims to the detriment of other similarly situated creditors. As such, the Debtors seek entry of an order modifying and reclassifying the Reduced and Reclassified Claims, as set forth on **Schedule 2**. This Objection does not affect the “Modified Claims” on **Schedule 2**, and the Wind-Down Debtors and GUC Trustee reserve their rights to object to such portions of the Reclassified Claims on any grounds whatsoever.

### **The Satisfied Claims**

20. As set forth in the Berger Declaration, the Reviewing Parties reviewed the Wind-Down Debtors’ books and records and the claims register and determined that the Satisfied Claims identified on **Schedule 3** were satisfied or released during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, or a Court order. Specifically, each Satisfied Claim was satisfied in the manner detailed on **Schedule 3** to the Order. Failure to disallow the Satisfied Claims could result in the relevant claimants receiving unwarranted



recoveries against the Debtors to the detriment of other similarly situated creditors. Elimination of the Satisfied Claims will enable the Wind-Down Debtors to maintain a more accurate claims register and will not prejudice the holders of the Satisfied Claims. The Wind-Down Debtors request that the Court enter the Order disallowing the Satisfied Claims identified on **Schedule 3** to the Order.

#### **The Duplicate Claims**

21. As set forth in the Berger Declaration, the Reviewing Parties reviewed each Duplicate Claim and the claims register and determined that the Duplicate Claims identified on **Schedule 4** to the Order are duplicative of the liability asserted in the Remaining Claims identified on **Schedule 4** to the Order. To allow both the Duplicate Claims and the Remaining Claims to remain on the claims register would be duplicative and could result in the relevant claimants receiving multiple recoveries on a single claim. Accordingly, the Wind-Down Debtors request that the Bankruptcy Court disallow the Duplicate Claims identified on **Schedule 4** to the Order. This Objection does not affect the Remaining Claims identified on **Schedule 4** to the Order, and the Wind-Down Debtors and GUC Trustee reserve their rights to object to the Remaining Claims on any grounds whatsoever.

#### **The Untimely Claims**

22. As set forth in the Berger Declaration, the Reviewing Parties thoroughly reviewed the claims, any supporting documentation, and the claims register, and confirmed that each Untimely Claim identified on **Schedule 5** was filed after the expiration of its applicable bar date, as ordered by this Court's Bar Date Order. The Bar Date Order provides that "any proof of claim filed after the applicable Bar Date shall be forever barred, estopped, and enjoined from asserting such claim against the Debtors . . . and the debtors and their property shall be forever discharged

from any and all indebtedness or liability with respect to or arising from the such claim[.]” Bar Date Order, at ¶ 10.

23. The Reviewing Parties have determined that the Untimely Claims listed on **Schedule 5** to the Order (i) arose before the Petition Date; (ii) were subject to the Bar Date Order; (iii) received timely notice of the Bar Date Order; and (iv) were filed after the Bar Date. As set forth in the Bar Date Order, the Untimely claims are barred and liabilities asserted therein are discharged. Failure to disallow the Untimely Claims could result in those claimants receiving recovers in contravention to the Bar Date Order and to the detriment of the Wind-Down Debtors’ other creditors who timely filed their proof of claims. The Wind-Down Debtors request that the Court enter an order disallowing and expunging the Untimely Claims identified on **Schedule 5** to the Order as they were filed after the General Bar Date.

24. This Objection does not affect the claims identified in the column entitled “Modified Claims” on **Schedule 5** to the Order, and the Wind-Down Debtors and GUC Trustee reserve their rights to object to the Remaining Claims on any grounds whatsoever.

#### **Reservation of Rights**

25. This Objection is limited to the grounds stated herein. It is without prejudice to the rights of the Debtors—including by the GUC Trustee, as defined in the Plan—to further object to any claim, including any Remaining Claim or Modified Claim, on any grounds whatsoever. **The unsecured amounts listed on Schedules 1-5, whether they are modified or not, shall not be deemed Allowed as a result of the relief requested in the Objection. Notwithstanding this Objection or any Order entered thereon, or any attachments or Schedules thereto, all general unsecured claims in these cases remain subject to further review and objection by the GUC Trustee in every respect.**

26. The 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 Debtor or Debtor entity, including the Remaining Claim or Modified Claim; (b) a waiver of the 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 Debtors' rights under the Bankruptcy Code or any other applicable law.

**Separate Contested Matter**

27. To the extent that a response is filed regarding any Claim identified herein, and the Debtors are unable to resolve any such response, each such Duplicate Claim, and the Objection as it pertains to such Duplicate Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the 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**

28. The Debtors will provide notice of this Objection to: (a) the United States Trustee for the Southern District of Texas; (b) counsel to the Committee; (c) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (d) the affected claimants (and their counsel, where available). 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: March 8, 2024

*/s/ Zachary McKay*

**JACKSON WALKER LLP**

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**Certificate of Service**

I hereby certify that on March 8, 2024, a true and correct copy of the foregoing Objection was served via the Court's Electronic Case Filing system for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Zachary McKay

Zachary McKay

**Exhibit A**

**Berger Declaration**

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

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In re:	)	Chapter 11
	)	
AUTO PLUS AUTO SALES LLC, <sup>1</sup>	)	Case No. 23-90055 (CML)
	)	
Wind-Down Debtor.	)	(Formerly Jointly Administered under
	)	Lead Case IEH Auto Parts Holding
	)	LLC, Case No. 23-90054)
	)	

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**DECLARATION OF MARK BERGER  
IN SUPPORT OF THE WIND-DOWN DEBTORS' FIFTH OMNIBUS  
OBJECTION TO CERTAIN PROOFS OF CLAIM (REDUCED, REDUCED  
AND RECLASSIFIED, SATISFIED, DUPLICATE AND UNTIMELY CLAIMS)**

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

1. I am a Managing Director of Portage Point Partners, LLC ("Portage Point"), a business advisory services firm retained by the above-captioned debtors (collectively, the "Debtors") as applicable, and after the effective date of their plan, the "Wind-Down Debtors") to serve as their restructuring advisor in these chapter 11 cases.

2. In my role as Managing Director at Debtors' restructuring advisor, I became familiar with the Debtors' day-to-day operations, financing arrangements, business affairs, and accounting software that reflects, among other things, the Debtors' liabilities. I have read the *Wind-Down Debtors' Fifth Omnibus Objection to Certain Proofs of Claim (Reduced, Reduced and*

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<sup>1</sup> The Wind-Down Debtor's service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor's claims and noticing agent at <https://www.kccllc.net/autoplus>.

*Reclassified, Satisfied, Duplicate, and Untimely Claims*) (the "Objection")<sup>2</sup> and I have reviewed the related schedules.

3. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. In evaluating the objected claims, the Reviewing Parties reviewed the Wind-Down Debtors' books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, and determined that each objected claim should be disallowed or modified. As such, I believe that the disallowance or modification of the objected claims on the terms set forth in the Objection is appropriate.

#### **I. Reduced Claims**

4. To the best of my knowledge information, and belief, in evaluation each Reduced Claim, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors books and records along with each Reduced Claim and any documents filed in support therewith, and have determined that each Reduced Claim must be modified and reduced as set forth on **Schedule 1** to the Order. Specifically, as detailed in **Schedule 1** to the Order, each Reduced Claim was either (i) certain of the Reduced Claims assert administrative claims have already been partially paid; (ii) certain of the Reduced Claims are subject to certain credits which reduces any administrative claim held by the claimant; or (iii) certain of the Reduced Claims assert a claim that seems to be incorrectly calculated based on the supporting documentation and Wind-Down Debtors books and records. The Reduced Claims should be modified as requested because the Wind-Down Debtors believe that the correct amounts of the Reduced Claims are reflected in the "Modified Claim" column of **Schedule 1**.

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



## **II. Reduced and Reclassified Claims**

5. The Reclassified Claims should be reclassified as provided in **Schedule 2** partially or in their entirety because the asserted priority or priority amount related to such claims is not reflected in the supporting documentation provided in the proof of claim, is not reflected in the Wind-Down Debtors' books and records and/or is not supported under the Bankruptcy Code, or is inconsistent with such claim's treatment under the confirmed Plan. The failure to modify and reclassify the Reduced and Reclassified Claims could result in the applicable claimants receiving an improper recovery on account of such claims to the detriment of other similarly situated creditors. As such, I believe that the modification of the Reduced and Reclassified Claims on the terms set forth in the Objection and **Schedule 2** is appropriate.

## **III. Satisfied Claims**

6. To the best of my knowledge, information, and belief, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors' books and records along with the Satisfied Claims, and have determined that the Satisfied Claims identified on **Schedule 3** to the Order were satisfied or released during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, or a Court Order. As further identified on **Schedule 3** to the Order, the Satisfied Claims were satisfied or released during these chapter 11 cases in accordance with a Court order. Failure to disallow the Satisfied Claims could result in the relevant claimants receiving an unwarranted recovery against the Wind-Down Debtors to the detriment of other similarly situated creditors. As such, I believe that the disallowance of the Satisfied Claims on the terms set forth both in the Objection and **Schedule 3** is appropriate.

#### IV. Duplicate Claims

7. The Reviewing Parties have determined that each Duplicate Claim identified on **Schedule 4** of the Order under “Claim To Be Disallowed” is duplicative of other proofs of claim—the “Remaining Claim” identified on **Schedule 4** of the Order—filed by or on behalf of the same claimant with respect to the same liabilities. Failure to disallow the Duplicate Claims could potentially result in the relevant claimant receiving an unwarranted recovery against the Wind-Down Debtors to the detriment of other creditors. As such, I believe that disallowance of the Duplicate Claims, on the terms set forth both in the Objection and **Schedule 4**, is appropriate.

#### V. Untimely Claims

8. To the best of my knowledge, information, and belief, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors’ books and records and the claims register and have determined that each Untimely Claim listed on **Schedule 5** to the Order was filed after the Bar Date. Failure to disallow and expunge the Untimely Claims could potentially result in the relevant claimant receiving an unwarranted recovery against the Wind-Down Debtors to the detriment of other creditors. As such, I believe that disallowance of the Untimely Claims on the terms set forth in the Objection and **Schedule 5** 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 believe as of the date hereof.

Dated: March 8, 2024

*/s/ Mark Berger*

Mark Berger

Portage Point Partners, LLC

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

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<p>In re:</p> <p>AUTO PLUS AUTO SALES LLC,<sup>1</sup></p> <p style="text-align: center;">Wind-Down Debtor.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>Case No. 23-90055 (CML)</p> <p>(Formerly Jointly Administered under Lead Case IEH Auto Parts Holding LLC, Case No. 23-90054)</p> <p><b>Re: Docket No. ____</b></p>
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**ORDER SUSTAINING THE WIND DOWN  
DEBTORS’ FIFTH OMNIBUS OBJECTION TO CERTAIN  
PROOFS OF ADMINISTRATIVE CLAIM (REDUCED, REDUCED AND  
RECLASSIFIED, SATISFIED, DUPLICATE, AND UNTIMELY CLAIMS)**

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Upon the objection (the “Objection”)<sup>2</sup> of the above-captioned Wind-Down Debtors, seeking entry of an order (the “Order”) sustaining the *Wind-Down Debtors’ Fifth Omnibus Objection to Certain Proofs of Administrative Claim (Reduced, Reduced and Reclassified, Satisfied, Duplicate, and Untimely Claims)*, all as more fully set forth in the Objection; 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 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 this Objection 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 Objection is in the best interests of the Wind-Down Debtors’ estates, their creditors, and other parties in interest; and this Court having found that the Wind-Down Debtors’ notice of the

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<sup>1</sup> The Wind-Down Debtor’s service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor’s claims and noticing agent at <https://www.kccllc.net/autoplus>.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Objection.

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; and this Court having determined that the legal and factual bases set forth in 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 Reduced Claim identified on **Schedule 1** attached to this Order is disallowed and modified to the extent provided in the column titled “Modified Claim” on **Schedule 1**; *provided* that nothing herein affects the Wind-Down Debtors’ or GUC Trustee’s rights to object to any Modified Claims, as amended by this Order, 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**; *provided* that nothing herein affects the Wind-Down Debtors’ or GUC Trustee’s rights to object to any Modified Claims, as amended by this Order, on any applicable grounds.

3. Each Satisfied Claim identified on **Schedule 3** attached to this Order is disallowed in its entirety.

4. Each Duplicate Claim identified on **Schedule 4** attached to this Order is disallowed in its entirety and replaced by the applicable “Remaining Claim” identified on the **Schedule 4**; *provided* that this Order will not affect the portion of the Remaining Duplicate Claims identified on **Schedule 4**; *provided, further*, that nothing herein affects the Wind-Down Debtors’ or GUC Trustee’s rights to object to any Remaining Claim on **Schedule 4**, as amended by this Order, on any applicable grounds

5. Each Untimely Claim identified on **Schedule 5** attached to this Order is disallowed and modified to the extent provided in the column titled “Modified Claim” on **Schedule 5**;

*provided* that nothing herein affects the Wind-Down Debtors' or GUC Trustee's rights to object to any Modified Claims, as amended by this Order, on any applicable grounds.

6. 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.

7. 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.

8. 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.

9. 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 or the GUC Trustee, as defined in the Plan, to object to any claim, including the Remaining Claims and/or Modified Claims, on any grounds whatsoever. The Wind-Down Debtors specifically and expressly reserve for all purposes the GUC Trustee's right and ability to object to any and all

general unsecured claims notwithstanding the relief granted in this Order, whether such claims are reclassified or otherwise modified under this Order, and this Order does not in any manner whatsoever inhibit, modify or otherwise limit the GUC Trustee's right to object to any general unsecured claim for any reason whatsoever, including without limitation to hereafter object to a general unsecured claim to the extent (i) such claim should properly be classified as an administrative claim pursuant to Section 503(b)(9) or otherwise and (ii) such claim is reclassified from a Section 503(b)(9) claim to a general unsecured claim pursuant to this Order. The Wind-Down Debtors' and/or Plan Agent's beliefs and allegations with respect to any claims affected by the Objection or this Order, whether general unsecured claims or otherwise, shall not binding on or otherwise prejudice the Plan Administrator in any respect, irrespective of whether the GUC Trustee challenged those beliefs or allegations as set forth in the Objection.

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

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

12. 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**

**Reduced Claims**

IEH Auto Parts Holdings, LLC, et al.  
 Reduce  
 March 8, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed		Modified Claim		Reason for Modification
BECK CHEVROLET CO INC 561 CENTRAL PARK AVE YONKERS, NY 10704	3/24/2023	IEH Auto Parts LLC 23-90057	210	Secured:	\$ -	Secured:	\$ -	The Debtors paid \$421.79 between February 10, 2023 and March 23, 2023. The Debtors believe this reduces the administrative priority portion of the Beck Chevrolet Co Inc claim by that amount.
				Admin:	4,068.73	Admin:	3,646.94	
				Priority:	-	Priority:	-	
				Unsecured:	-	Unsecured:	-	
				Total:	\$ 4,068.73	Total:	\$ 3,646.94	
BorgWarner Propulsion Systems LLC Warner Norcross & Judd LLP 2715 Woodward Avenue, Suite 300 Detroit, MI 48201	4/28/2023	IEH Auto Parts LLC 23-90057	509	Secured:	\$ -	Secured:	\$ -	The records provided by BorgWarner Propulsion Systems LLC indicate credits in the amount of \$66,242.81 due to the Debtors, which the Debtors believe properly reduces the administrative expense claim of BorgWarner Propulsion Systems LLC by that amount.
				Admin:	176,851.64	Admin:	110,608.83	
				Priority:	-	Priority:	-	
				Unsecured:	1,617,683.78	Unsecured:	1,617,683.78	
				Total:	\$ 1,794,535.42	Total:	\$ 1,728,292.61	
GranTurk Equipment Co, Inc One Schuylkill Parkway Bridgeport, PA 19405	4/24/2023	IEH Auto Parts LLC 23-90057	423	Secured:	\$ -	Secured:	\$ -	The claimants support for its claim sums to \$20,427.65; however, its total administrative expense is for \$22,357.61. The Debtors believe that the \$1,929.96 is a mathematical error on the part of the claimant.
				Admin:	22,357.61	Admin:	20,427.65	
				Priority:	-	Priority:	-	
				Unsecured:	-	Unsecured:	-	
				Total:	\$ 22,357.61	Total:	\$ 20,427.65	



**Schedule 2**

**Reclassified Claims**

IEH Auto Parts Holdings, LLC, et al.  
 Reclass  
 March 8, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed / Previously Reduced Claim	Modified Claim	Reason for Modification
BECK CHEVROLET CO INC 561 CENTRAL PARK AVE YONKERS, NY 10704	3/24/2023	IEH Auto Parts LLC 23-90057	210	Secured: \$ - Admin: 3,646.94 Priority: - Unsecured: - Total: \$ 3,646.94	Secured: \$ - Admin: 531.30 Priority: - Unsecured: 3,115.64 Total: \$ 3,646.94	After the reduction requested on Schedule A, the remaining Beck Chevrolet Co Inc claim is \$3,646.94. The Debtors' and claimant's records reflect that \$3,115.64 of the remaining Beck Chevrolet Co Inc claim is for goods received outside the 20-day 503(b)(9) window. The Debtors believe that amount should be reclassified as an unsecured claim.
Champion Laboratories, Inc. 127 Public Square, Suite 5300 Cleveland, OH 44114	5/1/2023	IEH Auto Parts LLC 23-90057	574	Secured: \$ - Admin: 6,780.52 Priority: - Unsecured: 4,259.26 Total: \$ 11,039.78	Secured: \$ - Admin: 1,564.93 Priority: - Unsecured: 9,474.85 Total: \$ 11,039.78	\$5,215.59 of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
CRC Industries, Inc. 800 Enterprise Rd Suite 101 Horsham, PA 19044	4/3/2023	IEH Auto Parts LLC 23-90057	267	Secured: \$ - Admin: 3,848.12 Priority: - Unsecured: 32,944.58 Total: \$ 36,792.70	Secured: \$ - Admin: - Priority: - Unsecured: 36,792.70 Total: \$ 36,792.70	The entirety of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
CWD, LLC (dba Centric Parts) 127 Public Square, Suite 5300 Cleveland, OH 44114	5/1/2023	IEH Auto Parts LLC 23-90057	591	Secured: \$ - Admin: 6,235.08 Priority: - Unsecured: 132,880.03 Total: \$ 139,115.11	Secured: \$ - Admin: 3,521.74 Priority: - Unsecured: 135,593.37 Total: \$ 139,115.11	\$2,713.34 of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
GK INDUSTRIES LTD. 4435 NORTH SERVICE ROAD BLDG B BURLINGTON, ON L7L 4X7	3/17/2023	IEH Auto Parts LLC 23-90057	142	Secured: \$ - Admin: 67,016.04 Priority: - Unsecured: - Total: \$ 67,016.04	Secured: \$ - Admin: 33,408.60 Priority: - Unsecured: 33,607.44 Total: \$ 67,016.04	The Debtors' records reflect that \$32,783.69 of the remaining GK Industries LTD. claim is for goods received outside the 20-day 503(b)(9) window. The Debtors believe that amount should be reclassified as an unsecured claim. In addition, \$823.75 of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
GranTurk Equipment Co, Inc One Schuylkill Parkway Bridgeport, PA 19405	4/24/2023	IEH Auto Parts LLC 23-90057	423	Secured: \$ - Admin: 20,427.65 Priority: - Unsecured: - Total: \$ 20,427.65	Secured: \$ - Admin: 1,868.92 Priority: - Unsecured: 18,558.73 Total: \$ 20,427.65	After the reduction requested on Schedule A, the remaining GranTurk Equipment Co. Inc claim is \$20,427.65. The Debtors' and claimants records reflect that \$14,781.10 of the GranTurk Equipment Co, Inc claim is for goods received outside the 20-day 503(b)(9) window. The Debtors believe that amount should be reclassified as an unsecured claim. In addition, \$36.15 relates to freight charges, which are not properly asserted 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured. Lastly, \$3,741.48 of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
KYB Americas Corporation 2625 North Morton St. Franklin, IN 46131	4/19/2023	IEH Auto Parts LLC 23-90057	382	Secured: \$ - Admin: 9,700.96 Priority: - Unsecured: 13,196.91 Total: \$ 22,897.87	Secured: \$ - Admin: - Priority: - Unsecured: 22,897.87 Total: \$ 22,897.87	The entirety of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured.
Staples Technology Solutions 7 Technology Circle Columbia, SC 29203	3/6/2023	IEH Auto Parts Holding LLC 23-90054	92	Secured: \$ - Admin: 3,171.39 Priority: - Unsecured: 2,094.09 Total: \$ 5,265.48	Secured: \$ - Admin: - Priority: - Unsecured: 5,265.48 Total: \$ 5,265.48	Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$3,171.39 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
Suspension Specialists, Inc. 229 Brighton Ave Allston, MA 02134	3/31/2023	IEH Auto Parts Holding LLC 23-90054	253	Secured: \$ - Admin: 1,813.54 Priority: - Unsecured: 9,940.20 Total: \$ 11,753.74	Secured: \$ - Admin: - Priority: - Unsecured: 11,753.74 Total: \$ 11,753.74	The entirety of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
Vehicle Service Group, LLC Koley Jessen P.C., L.L.O. 1125 South 103rd Street Suite 800 Omaha, NE 68124	5/1/2023	IEH Auto Parts LLC 23-90057	595	Secured: \$ - Admin: 42,944.19 Priority: - Unsecured: 132,489.08 Total: \$ 175,433.27	Secured: \$ - Admin: 6,487.71 Priority: - Unsecured: 168,945.56 Total: \$ 175,433.27	\$36,456.48 of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.

**Schedule 3**

**Satisfied Claims**

**IEH Auto Parts Holdings, LLC, et al.**  
*Satisfied Claims*  
 March 8, 2024

<b>Name</b>	<b>Date Filed</b>	<b>Case Number / Debtor</b>	<b>Claim #</b>	<b>Claim As Filed</b>	<b>Reason for Disallowance</b>
BBB Industries, LLC  29627 Renaissance Blvd. Daphne, AL 36526	4/20/2023	IEH Auto Parts LLC 23-90057	408	Secured: \$ -	The Debtors believe that certain Core return credits fully satisfies the administrative expense priority claim. The Debtors have communication from the claimant during the case that confirms the satisfaction.
				Admin: 1,443,582.54	
				Priority: -	
				Unsecured: -	
				Total: \$ 1,443,582.54	
IAP, Inc. and IAP West, Inc.  McDermott Will Emery LLP 2501 N Harwood Street, Suite 1900 Dallas, TX 75201	3/25/2023	IEH Auto Parts LLC 23-90057	204	Secured: \$ -	The Debtors paid \$2,033,290.17 on June 9, 2023. The Debtors believe this fully satisfies the claim.
				Admin: 16,886.68	
				Priority: -	
				Unsecured: 2,016,403.49	
				Total: \$ 2,033,290.17	

**Schedule 4**

**Duplicate Claims**

IEH Auto Parts Holdings, LLC, et al.  
 Duplicate Claims  
 March 8, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed	Reason for Disallowance
<b>Claim to be Disallowed</b>					
BASF CORPORATION 100 PARK AVE Florham Park, NJ 07932	3/21/2023	IEH Auto Parts LLC 23-90057	164	Secured: \$ - Admin: 13,545.40 Priority: - Unsecured: 74,895.55 Total: \$ 88,440.95	The claimant filed the same administrative expense claim twice under claim numbers 164 and 390. Claim 390 was not marked as amended; however, the administrative expense portion of claim number 390 has been paid. The Debtors seek to disallow claim number 164 so that the claims register is accurate and complete.
<b>Remaining Claim</b>					
BASF CORPORATION 100 PARK AVE FLORHAM PARK, NJ 07932	4/20/2023	IEH Auto Parts LLC 23-90057	390	Secured: \$ - Admin: 12,755.60 Priority: - Unsecured: 75,685.35 Total: \$ 88,440.95	
<b>Claim to be Disallowed</b>					
Denso International 201 West Big Beaver, Ste. 1200 Troy, MI 48084	3/20/2023	IEH Auto Parts Holding LLC 23-90054	149	Secured: \$ - Admin: 18,136.65 Priority: - Unsecured: 785,723.05 Total: \$ 803,859.70	Claimant filed claim numbers 149 and 154 for the same claim against multiple Debtor entities. The Debtors do not at this time dispute that more than one Debtor entity is liable for the claim; however, seek in order of this Court clarifying that the creditor is only entitled to one recovery against the estate.
<b>Remaining Claim</b>					
Denso Products and Services Americas, Inc. 201 West Big Beaver, Ste. 1200 Troy, MI 48084	3/21/2023	IEH Auto Parts LLC 23-90057	154	Secured: \$ - Admin: 18,136.65 Priority: - Unsecured: 785,723.05 Total: \$ 803,859.70	
<b>Claim to be Disallowed</b>					
Medford Heating 188 ROUTE 70 MEDFORD, NJ 08055	5/2/2023	IEH Auto Parts LLC 23-90057	605	Secured: \$ - Admin: 998.23 Priority: - Unsecured: 868.97 Total: \$ 1,867.20	The claimant filed the same administrative expense claim twice under claim numbers 605 and 610. Claim number 610 was not marked as amended. The Debtors seek to disallow claim number 605 so that the claims register is accurate and complete.
<b>Remaining Claim</b>					
Medford Heating 188 ROUTE 70 MEDFORD, NJ 08055	5/2/2023	IEH Auto Parts LLC 23-90057	610	Secured: \$ - Admin: 998.23 Priority: - Unsecured: 868.97 Total: \$ 1,867.20	
<b>Claim to be Disallowed</b>					
Parts Authority, LLC Foley and Lardner LLP 321 N. Clark Street Suite 3000 Chicago, IL 60654	5/1/2023	IEH Auto Parts LLC 23-90057	543	Secured: \$ - Admin: 394,219.17 Priority: - Unsecured: 206,103.10 Total: \$ 600,322.27	Claimant filed claim numbers 543 and 544 for the same claim against multiple Debtor entities. The Debtors do not at this time dispute that more than one Debtor entity is liable for the claim; however, seek in order of this Court clarifying that the creditor is only entitled to one recovery against the estate.
<b>Remaining Claim</b>					
Parts Authority, LLC Foley and Lardner LLP 321 N. Clark Street Suite 3000 Chicago, IL 60654	5/1/2023	IEH Auto Parts Holding LLC 23-90054	544	Secured: \$ - Admin: 394,219.17 Priority: - Unsecured: 206,103.10 Total: \$ 600,322.27	

**Schedule 5**

**Untimely Claims**

IEH Auto Parts Holdings, LLC, et al.  
 Untimely  
 March 8, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed		Modified Claim		Explanation
AccuSourceHR 11811 N. Tatum Blvd, Suite 3090 Phoenix, AZ 85028	7/21/2023	IEH Auto Parts Holding LLC 23-90054	697	Secured: \$ - Admin: 11,739.69 Priority: - Unsecured: 19,402.63 Total: \$ 31,142.32	Secured: \$ - Admin: - Priority: - Unsecured: 19,402.63 Total: \$ 19,402.43	Secured: \$ - Admin: - Priority: - Unsecured: 19,402.63 Total: \$ 19,402.43	This was incorrectly filed as a 503(b)(9) claim. The bar date for this claim was May 1, 2023. Claim was filed on July 21, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. Further, these appear to be charges for background searches for potential new employees and not goods as required by 503(b)(9). The remaining unsecured portion is subject to objection by the GUC Trustee.	
ACE UNIFORM SERVICES, INC. 1800 PARKMAN AVE BALTIMORE, MD 21230	5/2/2023	IEH Auto Parts Holding LLC 23-90054	604	Secured: \$ - Admin: 279.04 Priority: - Unsecured: 1,955.21 Total: \$ 2,234.25	Secured: \$ - Admin: - Priority: - Unsecured: 1,955.21 Total: \$ 1,955.21	Secured: \$ - Admin: - Priority: - Unsecured: 1,955.21 Total: \$ 1,955.21	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on May 2, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	
Blaster Corporation 8500 Sweet Valley Drive Valley View, OH 44125	5/11/2023	IEH Auto Parts LLC 23-90057	646	Secured: \$ - Admin: 66,447.24 Priority: - Unsecured: 21,549.76 Total: \$ 87,997.00	Secured: \$ - Admin: - Priority: - Unsecured: 21,549.76 Total: \$ 21,549.76	Secured: \$ - Admin: - Priority: - Unsecured: 21,549.76 Total: \$ 21,549.76	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on May 11, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	
BP Lubricants USA Inc 1500 Valley Road Wayne, NJ 07470	9/1/2023	IEH Auto Parts Holding LLC 23-90054	721	Secured: \$ - Admin: 3,628.75 Priority: - Unsecured: 91,920.63 Total: \$ 95,549.38	Secured: \$ - Admin: - Priority: - Unsecured: 91,920.63 Total: \$ 91,920.63	Secured: \$ - Admin: - Priority: - Unsecured: 91,920.63 Total: \$ 91,920.63	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on September 1, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	
Carelon Behavioral Health 5800 Northampton Blvd Norfolk, VA 23502	6/28/2023	IEH Auto Parts LLC 23-90057	674	Secured: \$ - Admin: 1,785.00 Priority: - Unsecured: - Total: \$ 1,785.00	Secured: \$ - Admin: - Priority: - Unsecured: - Total: \$ -	Secured: \$ - Admin: - Priority: - Unsecured: - Total: \$ -	This claim was incorrectly filed as a 503(b)(9) claim. The bar date for this claim was May 1, 2023. Claim was filed on June 28, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. Further, these seem to be for employee benefits and not goods as required by 503(b)(9). As such, the Debtors believe the admin portion of this claim (which in this case is the full claim) is invalid and should be expunged.	
Dun and Bradstreet PO Box 931197 Atlanta, GA 31193-1197	7/24/2023	IEH Auto Parts LLC 23-90057	674	Secured: \$ - Admin: 5,633.50 Priority: - Unsecured: 5,633.50 Total: \$ 11,267.00	Secured: \$ - Admin: - Priority: - Unsecured: 5,633.50 Total: \$ 5,633.50	Secured: \$ - Admin: - Priority: - Unsecured: 5,633.50 Total: \$ 5,633.50	This claim was filed as a 503(b)(2) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on July 24, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	
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: 1,290.69 Total: \$ 1,290.69	Secured: \$ - Admin: - Priority: - Unsecured: 1,290.69 Total: \$ 1,290.69	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on May 17, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	
Gabrielle Truck Sales 153-20 South Conduit Ave Queens, NY 11434	8/3/2023	IEH Auto Parts Holding LLC 23-90054	713	Secured: \$ - Admin: 4,594.44 Priority: - Unsecured: 11,153.10 Total: \$ 15,747.54	Secured: \$ - Admin: - Priority: - Unsecured: 11,153.10 Total: \$ 11,153.10	Secured: \$ - Admin: - Priority: - Unsecured: 11,153.10 Total: \$ 11,153.10	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on August 3, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	
HH-Cloyes Inc. 7800 Ball Road Fort Smith, AR 72908	7/28/2023	IEH Auto Parts Holding LLC 23-90054	705	Secured: \$ - Admin: 48,188.77 Priority: - Unsecured: 145,307.61 Total: \$ 193,496.38	Secured: \$ - Admin: - Priority: - Unsecured: 145,307.61 Total: \$ 145,307.61	Secured: \$ - Admin: - Priority: - Unsecured: 145,307.61 Total: \$ 145,307.61	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on July 26, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	
Kimberly Clark 400 Goodys Lane Knoxville, TN 37922	9/11/2023	IEH Auto Parts LLC 23-90057	730	Secured: \$ - Admin: 53,915.01 Priority: - Unsecured: 122,241.48 Total: \$ 176,156.49	Secured: \$ - Admin: - Priority: - Unsecured: 122,241.48 Total: \$ 122,241.48	Secured: \$ - Admin: - Priority: - Unsecured: 122,241.48 Total: \$ 122,241.48	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on September 11, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	
Route 23 Automall 1301 NJ-23 South Butler, NJ 07405	6/13/2023	IEH Auto Parts LLC 23-90057	656	Secured: \$ - Admin: 6,082.66 Priority: - Unsecured: 19,162.13 Total: \$ 25,244.79	Secured: \$ - Admin: - Priority: - Unsecured: 19,162.13 Total: \$ 19,162.13	Secured: \$ - Admin: - Priority: - Unsecured: 19,162.13 Total: \$ 19,162.13	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on June 13, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	
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: 3,019.99 Total: \$ 3,019.99	Secured: \$ - Admin: - Priority: - Unsecured: 3,019.99 Total: \$ 3,019.99	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on June 9, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	
The Sherwin-Williams Company Vorys, Sater, Seymour and Pease LLP Columbus, OH 43215	5/8/2023	IEH Auto Parts LLC 23-90057	619	Secured: \$ - Admin: 19,922.13 Priority: - Unsecured: 199,189.34 Total: \$ 219,111.47	Secured: \$ - Admin: - Priority: - Unsecured: 199,189.34 Total: \$ 199,189.34	Secured: \$ - Admin: - Priority: - Unsecured: 199,189.34 Total: \$ 199,189.34	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on May 8, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.	