

**ENTERED**

April 16, 2024

Nathan Ochsner, Clerk

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

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

**ORDER SUSTAINING GUC TRUSTEE'S  
TENTH OMNIBUS OBJECTION TO CLAIMS  
 (Superseded Scheduled Claims: Claimants Q-Z)**

Upon the *GUC Trustee's Tenth Omnibus Objection to Claims (Superseded Scheduled Claims: Claimants Q-Z)* [Dkt. No. 42] (the "Objection")<sup>2</sup> filed by Michael D. Warner, in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"), seeking entry of an order disallowing the scheduled claims identified in the first column of Schedule 1 attached hereto (collectively, the "Superseded Scheduled Claims"); and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; (ii) that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) in which this Court may enter a final order consistent with Article III of the United States Constitution; (iii) that venue in this district is proper

<sup>1</sup> On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each entity's federal tax identification number: 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 defined in herein shall have the meanings ascribed to such terms in the Objection or, if not defined in the Objection, in 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* [Case No. 23-90054, Dkt. No. 738] (the "Plan").



pursuant to 28 U.S.C. §§ 1408 and 1409; (iv) that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; (v) that notice of the Objection and the opportunity for a hearing on the Objection were appropriate under the circumstances, such that no other or further notice is necessary; and (vi) that the legal and factual bases set forth in the Objection establish just cause for the relief granted in the following order (this "Order"),

**IT IS HEREBY ORDERED THAT:**

1. Each Superseded Scheduled Claim identified on Schedule 1 attached to this Order is hereby disallowed in its entirety and shall be expunged from the Claims Register, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code") and rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

2. This Order does not affect the proofs of claim identified in the "Superseding Claim No." column of Schedule 1 (collectively, the "Superseding Proofs of Claims"). The Superseding Proofs of Claim remain subject in all respects to any other or further objections filed or asserted by the GUC Trustee, and such Superseding Proofs of Claim shall be allowed or disallowed in accordance with the Plan and the other or further orders of this Court.

3. Kurtzman Carson Consultants LLC, as claims, noticing, and solicitation agent (the "Claims 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. This Order shall be, and hereby is, deemed a separate order with respect to each Superseded Scheduled Claims. Each Superseded Scheduled Claim identified in Schedule 1 and the GUC Trustee's objections to each such claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014.

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 prepetition claim against a Debtor entity; (b) a waiver of the rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent, as applicable, to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified in the Objection or this Order; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of any rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent under the Bankruptcy Code or any other applicable law.

6. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

7. 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 GUC Trustee, the Wind-Down Debtors, or the Plan Agent to object to any claims on any grounds whatsoever. The GUC Trustee expressly reserves the right to object to any remaining General Unsecured Claims asserted against the Debtors or their bankruptcy estates on any grounds whatsoever, including, without limitation, the Superseding Proofs of Claim.

8. This Order and all relief granted herein shall be effective immediately upon entry.

9. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed: April 16, 2024

  
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Christopher Lopez  
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)  
10th Omnibus GUC Objection  
Superseded Scheduled Claims

4/11/2024

**Schedule 1**  
**Superseded Scheduled Claims**  
**Claimants Q-Z**

**Reason for Disallowance:** Each Scheduled Claim is superseded by a filed Proof of Claim.

Disallowed Claims						
Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.	
1	3276797	RACING POWER COMPANY	IEH Auto Parts LLC	Sch. F	\$ 6,605.40	38
2	3276802	RANDSTAD USA	IEH Auto Parts LLC	Sch. F	6,808.48	89
3	3276808	RECOCHEM INC.	IEH Auto Parts LLC	Sch. F	17,379.00	512
4	3276810	REFRESHING GEORGIA, LLC	IEH Auto Parts LLC	Sch. F	129.74	273
5	3276818	RMH SYSTEMS	IEH Auto Parts LLC	Sch. F	4,443.92	240
6	3277159	Rodriguez, Ana	IEH Auto Parts LLC	Sch. F	-	469
7	3277160	Rodriguez, Ana M	IEH Auto Parts LLC	Sch. F	-	469
8	3276829	ROUTE 23 AUTOMALL	IEH Auto Parts LLC	Sch. F	24,019.18	656
9	3276832	RR DONNELLEY	IEH Auto Parts LLC	Sch. F	59,945.95	448
10	3276833	RUST OLEUM	IEH Auto Parts LLC	Sch. F	51,792.25	337
11	3276839	SAILPOINT TECHNOLOGIES INC	IEH Auto Parts LLC	Sch. F	48,120.00	516
12	3276841	SANITATION EQUIPMENT CORP	IEH Auto Parts LLC	Sch. F	1,413.71	87
13	3276845	SAS SAFETY CORP.	IEH Auto Parts LLC	Sch. F	28,836.48	598
14	3276849	SCHUMACHER ELECTRIC CORP.	IEH Auto Parts LLC	Sch. F	4,758.57	375
15	3276851	SEA FOAM SALES COMPANY	IEH Auto Parts LLC	Sch. F	294,962.84	490
16	3276857	Service Master	IEH Auto Parts LLC	Sch. F	2,140.13	335
17	3276859	Seymour of Sycamore, Inc.	IEH Auto Parts LLC	Sch. F	54,735.98	45
18	3276860	SHARPLINE CONVERTING, INC.	IEH Auto Parts LLC	Sch. F	4,732.07	207
###	3277170	SHIELDS, NYLER	IEH Auto Parts LLC	Sch. F	-	428
###	3277171	Shields, Nylor	IEH Auto Parts LLC	Sch. F	-	428
###	3276870	SMITTYS SUPPLY INC.	IEH Auto Parts LLC	Sch. F	102,527.67	259
###	3276874	SOLV-TEC	IEH Auto Parts LLC	Sch. F	4,141.20	513
###	3276882	SPECIALTY AUTO PARTS USA	IEH Auto Parts LLC	Sch. F	5,002.34	3
###	3276884	SPECTRA PREMIUM MOBILITY	IEH Auto Parts LLC	Sch. F	317,544.29	719
###	3276889	STANDARD MOTOR PRODUCTS INC.	IEH Auto Parts LLC	Sch. F	6,265,961.52	498
###	3276891	STAPLES INC	IEH Auto Parts LLC	Sch. F	83,968.43	197
###	3276896	STEWART & STEVENSON	IEH Auto Parts LLC	Sch. F	10,085.20	78
###	3276897	STONER Incorporated	IEH Auto Parts LLC	Sch. F	2,618.25	131
###	3276900	SUBURBAN PROPANE	IEH Auto Parts LLC	Sch. F	1,747.63	212
###	3276902	SULLIVAN TIRE CO.	IEH Auto Parts LLC	Sch. F	22,272.55	77
###	3276904	SUNBELT RENTALS	IEH Auto Parts LLC	Sch. F	4,404.82	162
###	3276905	SUPERCLEAN BRANDS LLC	IEH Auto Parts LLC	Sch. F	800.39	241
###	3276909	Supply Chain Solutions LLC	IEH Auto Parts LLC	Sch. F	3,431.91	74
###	3276910	SUPPLY ONE, INC.	IEH Auto Parts LLC	Sch. F	13,162.17	655
###	3276911	SUPPLYONE, INC	IEH Auto Parts LLC	Sch. F	7,435.75	655
###	3276912	Suspension Specialists, Inc.	IEH Auto Parts LLC	Sch. F	8,042.78	253
###	3276915	TALUS CORP	IEH Auto Parts LLC	Sch. F	1,143.19	265
###	3276923	TEST RITE PRODUCTS CORP	IEH Auto Parts LLC	Sch. F	284,254.31	144
###	3276926	TFORCE FINAL MILE LLC	IEH Auto Parts LLC	Sch. F	227,060.71	650 & 658

IEH Auto Parts (Auto Plus)  
10th Omnibus GUC Objection  
Superseded Scheduled Claims

4/11/2024

Disallowed Claims					
Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.
### 3276927	TGCOP HOLDCO LLC	IEH Auto Parts LLC	Sch. F	31,555.97	542
### 3276928	THE CHEMOURS COMPANY FC LLC	IEH Auto Parts LLC	Sch. F	159,213.60	191
### 3276935	THE SOUND PRESS	IEH Auto Parts LLC	Sch. F	15,500.00	327
### 3276937	THE YORK WATER COMPANY	IEH Auto Parts LLC	Sch. F	126.79	435
### 3276938	THOMPSON HINE LLP	IEH Auto Parts LLC	Sch. F	132,551.44	380
### 3276945	TOLCO CORP	IEH Auto Parts LLC	Sch. F	1,188.01	36
### 3276963	TPG PLASTICS LLC	IEH Auto Parts LLC	Sch. F	9,074.28	75
### 3276965	TRANSPORT SERVICES UNLIMITED	IEH Auto Parts LLC	Sch. F	15,457.56	352 & 353
### 3276966	TRANSTAR AUTOBODY TECHNOLOGIES	IEH Auto Parts LLC	Sch. F	197,853.65	42 & 43
### 3276967	Tri State Truck Center, Inc	IEH Auto Parts LLC	Sch. F	35,047.63	371
### 3276968	TRICO PRODUCTS	IEH Auto Parts LLC	Sch. F	1,573,156.09	583
### 3276970	TRIPLE R TRUCK PARTS	IEH Auto Parts LLC	Sch. F	818.15	205
### 3276972	TRONCALLI CHRYSLER JEEP DODGE	IEH Auto Parts LLC	Sch. F	12,758.59	193
### 3276973	TRUE VALUE COMPANY	IEH Auto Parts LLC	Sch. F	27,831.24	679
### 3276980	TUXEDO DISTRIBUTORS LLC	IEH Auto Parts LLC	Sch. F	39,742.00	186
### 3276986	ULINE	IEH Auto Parts LLC	Sch. F	10,208.71	66
### 3276990	UNITED AUTO SUPPLY	IEH Auto Parts LLC	Sch. F	13,162.47	108
### 3276991	UNITED REMANUFACTURING CO. INC	IEH Auto Parts LLC	Sch. F	4,968.95	169 & 171
### 3276992	UNITIL	IEH Auto Parts LLC	Sch. F	6,725.99	69
### 3276993	UNITY MANUFACTURING CO.	IEH Auto Parts LLC	Sch. F	674.02	660
### 3276996	U-POL US INC	IEH Auto Parts LLC	Sch. F	7,254.48	291
### 3277007	VALVOLINE INC.	IEH Auto Parts LLC	Sch. F	396,019.21	494
### 3277009	VECTOR SECURITY	IEH Auto Parts LLC	Sch. F	3,708.23	203
### 3277011	VELVAC	IEH Auto Parts LLC	Sch. F	26,662.65	70
### 3277017	VILLAGE OF WALTON	IEH Auto Parts LLC	Sch. F	76.07	133
### 3277028	WABCO USA, LLC	IEH Auto Parts LLC	Sch. F	2,440.99	330
### 3277040	WD-40 COMPANY	IEH Auto Parts LLC	Sch. F	6,898.71	175
### 3277041	WEGMANN AUTOMOTIVE USA INC	IEH Auto Parts LLC	Sch. F	17,047.92	129
### 3277043	WELLS FARGO EQUIPMENT FINANCE	IEH Auto Parts LLC	Sch. F	19,563.76	62 128 & 325
### 3277044	West Penn Power	IEH Auto Parts LLC	Sch. F	415.99	276
### 3277049	WHI SOLUTIONS INC.	IEH Auto Parts LLC	Sch. F	92,336.28	654
### 3277052	WILMAR CORPORATION	IEH Auto Parts LLC	Sch. F	1,785,469.63	437
### 3277060	WMOA/WJAW-FM RADIO	IEH Auto Parts LLC	Sch. F	920.00	168

Total: \$ 12,622,857.87