

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. ¹)	(Formerly Jointly Administered under Lead Case IEH Auto Parts Holding LLC, Case No. 23-90054)

**GUC TRUSTEE'S ELEVENTH OMNIBUS OBJECTION TO CLAIMS
(Reduced Claims)**

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 date this objection was served, your claim may be disallowed without a hearing.

A hearing has been set for this matter on July 31, 2024, at 10:00 a.m. (prevailing Central Time) 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

¹ 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.



Appearance" link on Judge Lopez's home page. Select the case name, complete the required fields and click "Submit" to complete your appearance.

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

Michael D. Warner, solely in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"), files this *Omnibus Objection to Claims* (this "Objection"). In support of this Objection, the GUC Trustee submits the attached *Declaration of Susanne Edwards* (the "Declaration") and respectfully states as follows:

Relief Requested

1. The GUC Trustee respectfully requests entry of an order, substantially in the form attached hereto (the "Proposed Order"), reducing the amount of each General Unsecured Claim² identified on Schedule 1 to the Proposed Order (collectively, the "Reduced Claims") to reflect the true liability to the claimant as of the Petition Date, as reflected in the "Modified GUC Claim Amount" column of Schedule 1, in accordance with the Wind-Down Debtors' books and records. General Unsecured Claims are also referenced from time to time herein as "GUC Claims."

2. For the avoidance of doubt, this Objection does not affect any claims other than General Unsecured Claims (collectively, as defined in the Plan, "Non-GUC Claims") asserted in the proofs of claim identified on Schedule 1. This Objection relates only to the GUC portions of the claims identified on Schedule 1, and any component of the proof of claim other than the general unsecured non-priority claim is not affected by this Objection.

² Capitalized terms not defined in this Objection shall have the meanings provided in the Plan (as defined herein) unless otherwise noted.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of Texas (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

4. Venue before this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The GUC Trustee consents to the Court's entry of a final order on this matter.

6. The statutory bases for the relief requested herein are sections 105 and 502 of title 11 of the United States Code (the "Bankruptcy Code"), rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 3007-1 and 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the "Local Rules").

General Background

7. On January 31, 2023 (the "Petition Date"), IEH Auto Parts Holding LLC and its debtor affiliates (collectively, the "Debtors") each filed voluntary petitions for relief in this Court under Chapter 11 of the Bankruptcy Code.

8. On February 1, 2023, the Court entered an Order [Case No. 23-90054, Dkt. No. 28] authorizing the employment and retention of Kurtzman Carson Consultants LLC as the claims, noticing, and solicitation agent in these bankruptcy cases (the "Claims Agent").

9. 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* [Case No. 23-90054, Dkt. No. 222] (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 "Government Bar Date" and together with the General Bar Date, the "Bar Dates").

10. The Claims Agent mailed written notice of the Bar Dates to, among others, (i) all creditors and other known holders of claims against the Debtors, (ii) all parties requesting notice in these bankruptcy cases, and (iii) all entities that had filed a proof of claim in these bankruptcy cases as of the date of the Bar Date Order. *See Certificates of Service* filed at Case No. 23-90054, Dkt. Nos. 257, 284, and 384. Additionally, the Claims Agent published written notice of the Bar Dates in *The New York Times* – National Edition on March 17, 2023. *See Affidavit of Publication* [Case No. 23-90054, Dkt. No. 251].

11. 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 [Case No. 23-90054, Dkt. Nos. 292–318].

12. On June 16, 2023, the Court entered its *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* [Case No. 23-90054, Dkt. No. 749] (the "Confirmation Order"), thereby, among other things: (i) confirming the Debtors' *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"); (ii) approving the form of *GUC Trust Agreement* attached to the Plan Supplement [Case No. 23-90054, Dkt. No. 689, Ex. D]; and (iii) approving the GUC Trustee's appointment in accordance with the Plan.

13. The Plan became effective on October 6, 2023 (the "Effective Date"). *See Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates*

[Case No. 23-90054, Dkt. No. 922]. The GUC Trust was created and settled as of the Effective Date, pursuant to the Plan and the *GUC Trust Agreement* dated October 6, 2023, executed by and among the Debtors and the GUC Trustee [Case No. 23-90054, Dkt. No. 923-1] (the "GUC Trust Agreement").

14. The Plan provides for the substantive consolidation of the Debtors for purposes of reconciling claims and making distributions to claimants. *See Plan*, p. 2 ("each Claim filed against one Debtor shall be deemed filed against the consolidated Debtors for the purposes of this Plan, and shall be deemed a single Claim against the consolidated Debtors' Estates for Plan purposes.").

15. On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Case No. 23-90054, Dkt. No. 1043] (the "Final Decree") closing each of the Debtors' chapter 11 cases except the above-captioned case of Auto Plus Auto Sales LLC, Case No. 23-90055 (defined as the "Remaining Case"). The Final Decree provides in relevant part that:

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

Final Decree, ¶ 5. The Final Decree further states that "the GUC Trust may undertake all actions and discharge all duties in accordance with the Plan and Confirmation Order in the Remaining Case to the same extent it could have undertaken or performed such actions or duties in the closed cases, notwithstanding entry of this Order." *Final Decree*, ¶ 9.

GUC Claims Reconciliation

16. On August 10, 2023, the Court entered an *Order (I) Approving Omnibus Claim Objection Procedures and (II) Authorizing the Debtors to File Substantive Omnibus Objections to Claims Pursuant to Bankruptcy Rule 3007* [Case No. 23-90054, Dkt. No. 850] (the "Omnibus Objection Procedures Order") authorizing the Debtors and their successors, including the GUC Trustee, to file substantive omnibus objections to claims in accordance with the terms thereof and the *Procedures for Filing Omnibus Claims Objections* attached thereto as Exhibit 1 (the "Omnibus Objection Procedures"). The Omnibus Objection Procedures Order authorizes the filing of omnibus claim objections for both scheduled claims and filed proofs of claim in these cases.

17. The GUC Trustee has sole authority to object to and reconcile General Unsecured Claims under the Plan, among other things. Article VII of the Plan provides, in relevant part, as follows:

The GUC Trustee shall have the sole authority to: (a) File, withdraw or litigate to judgment, objections to General Unsecured Claims; (b) settle or compromise any Disputed General Unsecured Claim without any further notice to or action, order or approval by the Bankruptcy Court; and (c) direct the Claims and Noticing Agent to adjust the claims register to reflect any such resolutions without any further notice to or action, order or approval by the Bankruptcy Court. To the extent that the Debtors and/or the Committee Filed objections to General Unsecured Claims that remain pending as of the Effective Date, the GUC Trustee shall be substituted as the objecting party without further action of the parties or order of the Bankruptcy Court.

See Plan, 37, Art. VII.B.1.

18. Accordingly, the GUC Trustee has standing and authority to file this Objection.

19. The GUC Trustee and his professionals have worked diligently to review and assess claims filed against the Debtors, including any supporting documentation filed with such proofs of claim, the Debtors' books and records, and the claims register maintained by the Claims Agent in these cases (the "Claims Register"). Based on such investigations, as detailed below and in the

attached Declaration, the GUC Trustee has identified numerous General Unsecured Claims that should be reduced to reflect the true amount due and owing to the claimant as of the Petition Date, according to the Debtors' books and records. The Declaration provides, *inter alia*, the efforts undertaken to determine that the amount of each claim subject to this Objection is overstated.

Basis for Relief

20. A filed proof of claim is deemed allowed, unless a party in interest objects. 11 U.S.C. § 502(a). Section 502(b) lists nine separate grounds for disallowing a claim, including that "such claim is unenforceable against the debtor and property of the debtor...." 11 U.S.C. § 502(b)(1)-(9). Section 502(b) 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...." 11 U.S.C. §502(b).

21. 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. FED. R. BANKR. P. 3001(f). To receive the benefit of *prima facie* validity, however, a proof of claim must assert factual allegations that would entitle the claimant to a recovery. *In re Heritage Org., LLC*, 04-35574 (BJH), 206 WL 6508477, at *8 (Bankr. N.D. Tex. Jan. 27, 2006). A claim that is based on a writing must attach the underlying writing or provide an explanation of the loss or destruction or such writing. *See* FED. R. BANKR. P. 3001(c). Without complying with the requirements of Bankruptcy Rule 3001(c), if applicable, a claim is not entitled to *prima facie* validity. *See, e.g. eCast Settlement Corp. v. Tran (In re Tran)*, 369 B.R. 312, 317 (S.D. Tex. 2007).

22. A claimant's proof of claim is entitled to the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) only until an objecting party refutes at least one of the allegations that is essential to the claim's legal sufficiency. *In re Starnes*, 231 B.R. 903, 912 (N.D. Tex. 1998).

Once an allegation is refuted, "the burden shifts to the claimant to prove by a preponderance of the evidence." *In re Congress, LLC*, 529 B.R. 213, 219 (Bankr. W.D. Tex. 2015); *see also Cavu/Rock Props. Project I, LLC v. Gold Star Constr., Inc. (In re Cavu/Rock Props. Project I, LLC)*, 516 B.R. 414, 422 (Bankr. W.D. Tex. 2014). 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)).

23. An objection to a proof of claim must be made in writing, and the claimant must be provided with not less than thirty days' notice of the hearing to be held in respect of such objection. *See* FED. R. BANKR. P. 3007(a).

24. Objections to multiple claims may be joined in an omnibus objection if such objections are based on the grounds that the claims should be disallowed, in whole or in part, for any of eight enumerated reasons. *See* FED. R. BANKR. P. 3007(d). In addition to the enumerated reasons in Bankruptcy Rule 3007(d), the Omnibus Objection Procedures Order authorizes omnibus claim objections based on any of the "Additional Grounds" set forth in the Omnibus Objection Procedures, including that the claims "seek recovery of amounts for which the Debtors are not liable." *See Omnibus Objection Procedures* ¶ 1.

Objection to Claims

25. The GUC Trustee objects to each General Unsecured Claim listed on Schedule 1 to the Proposed Order for the reasons stated herein. The GUC Trustee believes, based on his review of these GUC Claims with the GUC Trust's professionals, that each GUC Claim identified on Schedule 1 asserts amounts for which the Debtors are not liable, as further set forth in the attached Declaration, for one or more of the following reasons:

- a. the asserted GUC Claim has been fully or partially satisfied;

- b. the asserted GUC Claim is subject to offset for certain credits that reduce the amount of the claim;
- c. the asserted GUC Claim appears to be incorrectly calculated based on the supporting documentation attached thereto;
- d. the asserted GUC Claim does not reflect products that were returned to the claimant;
- e. the asserted GUC Claim includes invoices for products that were not received by the Debtors; and/or
- f. the Debtors have not been provided with Proof of Delivery (POD), with product level detail, to validate disputed or missing invoices included in the GUC Claim.

26. Accordingly, the GUC Trustee seeks to modify and adjust each Reduced Claim to the amounts listed in the column titled "Modified GUC Claim Amount" on Schedule 1 to the Proposed Order. Failure to modify the claims could result in the claimants receiving an unwarranted recovery against the Debtors to the detriment of other similarly situated creditors. Modifying the claims as requested herein will not prejudice the respective claimants.

27. The GUC Trustee respectfully requests that the Court enter the Proposed Order modifying and reducing the amount of the GUC Claims as set forth on Schedule 1 thereto.

Reservation of Rights

28. If any Reduced Claims are not modified on the grounds asserted herein, the GUC Trustee hereby reserves the right to object to such Reduced Claims on any other grounds. This Objection is without prejudice to the rights of the GUC Trustee, Wind-Down Debtors, and Plan Agent to object to any claim on any grounds whatsoever. Additionally, the GUC Trustee expressly reserves (i) the right to amend, modify, or supplement the objections asserted herein, (ii) the right to file additional objections to the Reduced Claims, and (iii) the right to object any other claims on any grounds whatsoever.

29. 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 entity or such Debtor entity's estate; (b) a waiver of any party's 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 GUC Trustee's rights under the Bankruptcy Code or any other applicable law

Separate Contested Matter

30. To the extent that a response is filed regarding any Reduced Claim and the GUC Trustee is unable to resolve any such response, each such Reduced Claim, and this Objection as it pertains to such claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the GUC Trustee requests 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

31. The GUC Trustee will provide notice of this Objection, pursuant to and in accordance with the Omnibus Objection Procedures Order, to the following parties: (a) the United States Trustee for the Southern District of Texas; (b) counsel to the Wind-Down Debtors and Plan Agent; (c) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (d) all claimants affected by this Objection (and their counsel, if known). The GUC Trustee respectfully submits that such notice is sufficient and proper under the circumstances and that no other or further notice is required.

Conclusion

WHEREFORE, based upon the foregoing, the GUC Trustee respectfully requests that the Court (a) sustain this Objection; (b) enter the attached Proposed Order modifying and reducing the Reduced Claims as requested herein; and (c) grant such other and further relief as the Court deems just and proper.

DATED: June 27, 2024

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

By: /s/ Kyle Woodard

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Counsel for the Auto Parts GUC Trust

Certificate of Service

I hereby certify that on June 27, 2024, a true and correct copy of the foregoing Objection was filed with the Court and served via the Court's Electronic Case Filing system for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Kyle Woodard

Kyle Woodard

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.)	
)	(Formerly Jointly Administered
)	under Lead Case IEH Auto Parts
)	Holding LLC, Case No. 23-90054)

**DECLARATION OF SUSANNE EDWARDS IN SUPPORT OF
GUC TRUSTEE'S ELEVENTH OMNIBUS OBJECTION TO CLAIMS
(Reduced Claims)**

Pursuant to 28 U.S.C. § 1746, I, Susanne Edwards, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

1. I am over twenty-one years of age and competent in all respects to make this Declaration. This Declaration is made in support of the *GUC Trustee's Eleventh Omnibus Objection to Claims (Reduced Claims)* (the "Objection")¹ filed contemporaneously herewith.

2. I was an Assistant Vice President of Finance for IEH Auto Parts, LLC prior to the Debtors' Wind Down in Chapter 11. I am familiar with the Debtors' books and records from my time spent in that role. I have been a Certified Public Accountant for more than 25 years. The GUC Trust has retained me to assist with the GUC Claims Reconciliation under the Debtors' confirmed Chapter 11 Plan.


¹ 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").

3. I have reviewed the Debtors' books and records with respect to the proofs of claim identified on Schedule 1 to the Proposed Order. Based on my review of the claims and the Debtors' books and records, I believe that each of the GUC Claims on Schedule 1 is overstated in that: (a) the asserted GUC Claim has been fully or partially satisfied; (b) the asserted GUC Claim is subject to offset for certain credits that reduce the amount of the claim; (c) the asserted GUC Claim appears to be incorrectly calculated based on the supporting documentation attached thereto; (d) the asserted GUC Claim does not reflect products that were returned to the claimant; and/or (e) the asserted GUC Claim includes invoices for products that were not received by the Debtors; and/or (f) the Debtors have not been provided with Proof of Delivery (POD), with product level detail, to validate disputed or missing invoices included in the GUC Claim.

4. According to the Debtors' books and records, the Debtors are only liable to the respective claimants in the amounts set forth in the "Modified GUC Claim Amount" column on Schedule 1. Therefore, I believe each GUC Claim identified on Schedule 1 should be modified and reduced to the amount set forth in the "Modified GUC Claim Amount" column.

5. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

DATED: June 27, 2024
Cherokee County, Georgia



/s/ Susanne Edwards
Susanne Edwards

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 General Unsecured Claim identified on Schedule 1 attached to this Order (such claims, collectively, the "Reduced Claims") is hereby modified and reduced to the amount set forth in the "Modified GUC Claim Amount" column on Schedule 1, 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"); *provided* that this Order does not affect any Non-GUC Claims (as defined in the Plan) asserted in the proofs of claim identified in the first column of Schedule 1.

2. The GUC Claim asserted in Claim No. 135 filed by Agility Auto Parts Inc. is hereby disallowed and shall be expunged from the Claims Register, because Claim No. 135 is duplicative of Claim No. 344.

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 Reduced Claim. Each Reduced 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, including any Non-GUC Claims. The GUC Trustee reserves the right to object to any remaining General Unsecured Claims asserted against the Debtors or their bankruptcy estates on any grounds whatsoever.

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.

Dated: _____, 2024

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

General Unsecured Claims ³					Modified GUC Claim Amount
Claim #	Date Filed	Claimant	Debtor Name	GUC Claim Amount	
525	04/28/23	3M Company	IEH Auto Parts LLC	1,614,564.24	1,566,497.92
135	03/16/23	Agility Auto Parts Inc.	IEH Auto Parts Holding LLC	1,586,697.27	DISALLOWED
390	04/20/23	BASF CORPORATION	IEH Auto Parts LLC	75,685.35	12,041.76
499	04/27/23	Beck Arnley Holdings LLC	IEH Auto Parts LLC	333,330.62	804.06
509	04/28/23	BorgWarner Propulsion Systems LLC	IEH Auto Parts LLC	1,617,683.78	561,472.36
599	05/01/23	Brake Parts, Inc LLC	IEH Auto Parts LLC	2,342,707.19	2,039,725.02
411	04/20/23	Continental Battery Company	IEH Auto Parts LLC	3,503,610.45	2,852,610.12
653	06/07/23	Crown Equipment Corporation	IEH Auto Parts LLC	225,264.42	152,328.32
591	05/01/23	CWD, LLC (dba Centric Parts)	IEH Auto Parts LLC	135,593.37	1,868.29
154	03/21/23	Denso Products and Services Americas, Inc.	IEH Auto Parts LLC	785,723.05	716,243.80
344	04/12/23	Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792)	IEH Auto Parts LLC	1,500,930.53	741,324.79
165	03/21/23	Euler Hermes Agent for N & M Transfer Co., Inc. (clus007838)	IEH Auto Parts Holding LLC	52,954.49	0.00
704	07/27/23	Gates Corporation	IEH Auto Parts LLC	12,498,933.91	10,788,717.60
354	04/13/23	General Motors LLC	IEH Auto Parts LLC	922,721.92	478,744.62
217	03/27/23	Grote Industries, LLC	IEH Auto Parts LLC	189,658.98	109,174.52
387	04/20/23	HDA Truck Pride	IEH Auto Parts Holding LLC	228,442.21	200,300.84
204	03/25/23	IAP, Inc. and IAP West, Inc.	IEH Auto Parts LLC	2,016,403.49	0.00

³ As filed or as modified pursuant to the Orders Sustaining the Wind-Down Debtors' Fourth and Fifth Omnibus Claim Objections [Case No. 23-90054, Dkt. #1045; Case No. 23-90055, Dkt. #65] and/or Stipulations and Agreed Orders entered with the respective claimants.

General Unsecured Claims ³					Modified GUC Claim Amount
Claim #	Date Filed	Claimant	Debtor Name	GUC Claim Amount	
597	05/01/23	Integrated Supply Network, LLC	IEH Auto Parts LLC	404,427.93	91,766.94
407	04/13/23	Nittera North America, Inc. f/k/a NGK Spark Plugs U.S.A., Inc.	IEH Auto Parts LLC	598,876.22	516,400.81
544	05/01/23	Parts Authority, LLC	IEH Auto Parts Holding LLC	206,103.10	33,916.64
441	04/25/23	Pioneer Automotive Industries	IEH Auto Parts LLC	485,026.35	193,859.61
527	04/28/23	SimpleLegal, Inc.	IEH Auto Parts LLC	48,000.00	0.00
494	04/27/23	Valvoline LLC n/k/a VGP Holdings LLC	IEH Auto Parts LLC	279,477.17	180,462.21
595	05/01/23	Vehicle Service Group, LLC	IEH Auto Parts LLC	168,945.56	0.00
437	04/25/23	Wilmar, LLC	IEH Auto Parts Holding LLC	1,652,463.31	1,480,590.63
449	04/26/23	Wipro LLC	IEH Auto Parts LLC	83,649.24	0.00
TOTAL:				33,557,874.15	22,718,850.86