

**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)

**CERTIFICATE OF COUNSEL REGARDING
GUC TRUSTEE'S TWELFTH OMNIBUS OBJECTION TO CLAIMS
(Reduced Claims)**

[Relates to Docket No. 220]

The undersigned counsel for Michael D. Warner, solely in his capacity as trustee (the “GUC Trustee”) of the Auto Parts GUC Trust, certifies as follows:

1. On October 9, 2024, the GUC Trustee filed the *GUC Trustee’s Twelfth Omnibus Objection to Claims (Reduced Claims)* [Dkt. No. 220] (the “Objection”).² The Objection was served upon all affected claimants as set forth in the Certificate of Service filed at Dkt. No. 221.
2. The deadline for parties to file objections or responses to the Objection was November 8, 2024 (the “Response Deadline”). The Objection contained negative notice language

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.

² Capitalized terms not defined herein shall have the meanings provided in the Objection unless otherwise noted.

advising each affected claimant that their claim may be disallowed without a hearing unless the claimant filed a response with the Court on or before the Response Deadline.

3. Counsel for the GUC Trustee has not received any response to the Objection, written or otherwise, from any claimant listed on the revised Proposed Order attached hereto as **Exhibit A** (the “Revised Proposed Order”).

4. Claim Nos. 307, 350, 223, 719, and 144 are removed from the Revised Proposed Order because the GUC Trustee has withdrawn the Objection as to such claims [*see* Dkt. No. 241], and Claim No. 91 is removed because the Objection to such claim has been resolved by Stipulation and Agreed Order [*see* Dkt. No. 243].

5. The following claims are removed from the Revised Proposed Order because the GUC Trustee received a response from the claimant prior to the Response Deadline:

Claim #	Claimant	Status
717	CBRE, Inc.	Informal response received*
728	Clarit Realty, Ltd.	Written response filed at Dkt. #239
596	Integrated Handling, Inc	Written response filed at Dkt. #245
472	ITW Evercoat, a Division of Illinois Tool Works Inc.	Informal response received*
404	Pennzoil-Quaker State Company	Informal response received*
474	Permatex, a Division of Illinois Tool Works Inc.	Informal response received*

* The GUC Trustee has agreed to extend the Response Deadline for the foregoing claimants that informally responded to the Objection.

6. The GUC Trustee also received an informal response from Euler Hermes as Agent for Credit Agricole Leasing & Factoring, the holder of Claim No. 166. However, Claim No. 166 has not been removed from the Revised Proposed Order because the Claim is for amounts owed

to Lumileds LLC and is duplicative of Claim No. 611 filed by Lumileds LLC, which has been fully resolved (reduced and allowed) pursuant to the *Stipulation and Agreed Order Between the Debtors and Lumileds LLC* [Case No. 23-90054, Dkt. No. 892]. On November 11, 2024, counsel for the GUC Trustee advised Euler Hermes that it must file a written response if it contests the Objection, but Euler Hermes has not filed any response as of the date hereof.

7. The GUC Trustee's undersigned counsel certifies that the Revised Proposed Order attached hereto as **Exhibit A** resolves all known responses to the Objection received on or prior to the Response Deadline. A redline reflecting the changes between the Revised Proposed Order and the original Proposed Order filed with the Objection is attached hereto as **Exhibit B**.

8. The GUC Trustee respectfully requests that the Court enter the Revised Proposed Order attached hereto as **Exhibit A** at its earliest convenience.

DATED: November 25, 2024

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

By: /s/ Kyle Woodard

Joseph M. Coleman

State Bar No. 0456610

SDTX No. 16936

John J. Kane

State Bar No. 24066794

SDTX No. 1069650

Kyle Woodard

State Bar No. 24102661

SDTX No. 3596595

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Counsel for the Auto Parts GUC Trust

Certificate of Service

I hereby certify that on November 25, 2024, a true and correct copy of the foregoing document, including the exhibits thereto, was filed with the Court and served (i) via the Court's CM/ECF system upon parties receiving such electronic notice in this case and (ii) via e-mail upon all parties set forth on the Service List attached hereto as **Exhibit C**.

/s/ Kyle Woodard

Kyle Woodard

Exhibit A

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 GUC 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. All Reduced GUC Claims with a Modified GUC Claim Amount of \$0.00 on Schedule 1 are hereby disallowed and shall be expunged from the Claims Register.

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 GUC Claim. Each Reduced GUC Claim identified in Schedule 1 and the GUC Trustee’s objections to 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.

Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

IEH Auto Parts (Auto Plus)
12th Omnibus GUC Objection

11/25/2024

Schedule 1
(Reduced Claims)

General Unsecured Claims ^[1]					Modified GUC Claim Amount
Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	GUC Claim Amount	
445	04/26/2023	AMERICAN TIRE DISTRIBUTORS	IEH Auto Parts LLC	553,286.06	266,463.04
112	03/09/2023	CRS Automotive Parts, Inc.	IEH Auto Parts Holding LLC	1,317,149.28	1,238,329.88
486	04/27/2023	Curt Manufacturing LLC	IEH Auto Parts LLC	874,424.26	853,593.25
166	03/21/2023	Euler Hermes Agent for Credit Agricole Leasing & Factoring	IEH Auto Parts LLC	292,837.77	529.56
209	03/24/2023	FedEx Corporate Services Inc.	IEH Auto Parts Holding LLC	947,301.92	325,826.86
731	09/13/2023	GK INDUSTRIES LTD.	IEH Auto Parts LLC	251,404.19	52,180.12
685	07/12/2023	Gottlieb Mason City LLC	IEH Auto Parts LLC	732,808.00	0.00
529	04/27/2023	Liberty Mutual Insurance Company	IEH Auto Parts Holding LLC	3,372,755.00	0.00
396	04/20/2023	Liberty Mutual Insurance Company	IEH Auto Parts Holding LLC	UNLIQUIDATED	0.00
21	02/13/2023	Milton Industries Inc	IEH Auto Parts LLC	546,246.25	529,843.64
686	07/12/2023	PENNSYLVANIA DEPARTMENT OF REVENUE	IEH Auto Parts LLC	595,194.19	0.00
199	03/24/2023	Wipro LLC	IEH Auto Parts LLC	319,035.69	0.00
TOTAL:				9,802,442.61	3,266,766.35

[1] 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 with the respective claimants.

Exhibit B

**ORDER SUSTAINING GUC TRUSTEE'S
TWELFTH OMNIBUS OBJECTION TO CALIMS
(Reduced Claims)**

~~11057681 v1 (74276.00002.000)~~11057681 v2 (74276.00002.000)

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 GUC 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. All Reduced GUC Claims with a Modified GUC Claim Amount of \$0.00 on Schedule 1 are hereby disallowed and shall be expunged from the Claims Register.

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 GUC Claim. Each Reduced GUC Claim identified in Schedule 1 and the GUC Trustee’s objections to 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.

Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

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IEH Auto Parts (Auto Plus)
12th Omnibus GUC Objection

11/25/2024

Schedule 1
(Reduced Claims)

General Unsecured Claims ^[1]					Modified GUC Claim Amount
Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	GUC Claim Amount	
445	04/26/2023	AMERICAN TIRE DISTRIBUTORS	IEH Auto Parts LLC	553,286.06	266,463.04
307	04/06/2023	ANCHOR INDUSTRIES INC	IEH Auto Parts LLC	350,172.07	39.94
350	04/12/2023	Cardone Industries, Inc.	IEH Auto Parts Holding LLC	276,023.41	116.83
717	08/21/2023	GBRE, Inc.	Auto Plus Auto Sales LLC	646,366.68	189,201.58
728	09/08/2023	Clarit Realty, Ltd.	IEH Auto Parts LLC	885,249.00	0.00
112	03/09/2023	CRS Automotive Parts, Inc.	IEH Auto Parts Holding LLC	1,317,149.28	1,238,329.88
486	04/27/2023	Curt Manufacturing LLC	IEH Auto Parts LLC	874,424.26	853,593.25
166	03/21/2023	Euler Hermes Agent for Credit Agricole Leasing & Factoring (2302270023)	IEH Auto Parts LLC	292,837.77	529,560.00
209	03/24/2023	FedEx Corporate Services Inc.	IEH Auto Parts Holding LLC	947,301.92	325,826.86
731	09/13/2023	GK INDUSTRIES LTD.	IEH Auto Parts LLC	251,404.19	787.21 52,180.12
685	07/12/2023	Gottlieb Mason City LLC	IEH Auto Parts LLC	732,808.00	0.00
596	05/01/2023	Integrated Handling, Inc	IEH Auto Parts LLC	903,890.00	0.00
472	04/26/2023	ITW Evercoat, a Division of Illinois Tool Works Inc.	IEH Auto Parts LLC	313,848.91	50,037.01
529	04/27/2023	Liberty Mutual Insurance Company	IEH Auto Parts Holding LLC	3,372,755.00	0.00
396	04/20/2023	Liberty Mutual Insurance Company	IEH Auto Parts Holding LLC	UNLIQUIDATED	0.00
21	02/13/2023	Milton Industries Inc	IEH Auto Parts LLC	546,246.25	529,843.64
223	03/28/2023	Old World Industries, LLC	IEH Auto Parts Holding LLC	493,050.94	3,888.35
686	07/12/2023	PENNSYLVANIA DEPARTMENT OF REVENUE	IEH Auto Parts LLC	595,194.19	0.00
404	04/19/2023	Pennzoil-Quaker State Company	IEH Auto Parts LLC	929,951.80	815,430.18
474	04/26/2023	Permatex, a Division of Illinois Tool Works Inc.	IEH Auto Parts LLC	457,321.89	1,765.67
719	08/23/2023	Spectra Premium Mobility Solutions USA LLC.	IEH Auto Parts LLC	318,261.98	1,414.90

IEH Auto Parts (Auto Plus)
12th Omnibus GUC Objection

11/25/2024

Schedule 1
(Reduced Claims)

General Unsecured Claims ^[1]					Modified GUC Claim Amount
Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	GUC Claim Amount	
144	03/20/2023	Test-Rite Products Corp.	IEH Auto Parts LLC	271,520.30	0.00
199	03/24/2023	Wipro LLC	IEH Auto Parts LLC	319,035.69	0.00
91	03/06/2023	Zhejiang ODM Transmission Technology Co., Ltd	IEH Auto Parts Holding LLC	958,694.85	93,732.08
TOTAL:				16,606,794.44 <u>9,802,442.61</u>	4,370,999.98 <u>3,266,236.79</u>

[1] 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 with the respective claimants.

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Footer Del:	0
Footer Mod:	0
Sheet Add:	0
Sheet Del:	0
Total Changes:	20

Exhibit C

Parties served via e-mail

PartyName	NoticePartyName	EmailAddress
AMERICAN TIRE DISTRIBUTORS		mlevine@atd.com
ANCHOR INDUSTRIES INC	Attn: Douglas S. Kaufman	dskanchor@aol.com
Cardone Industries, Inc.	Office of the General Counsel - Cardone	legaldept@cardone.com
Cardone Industries, Inc.	Attn: Brandon M. Wise	bwise@cardone.com
CBRE, Inc.	Attn Molly Machold	molly.machold@cbre.com
CBRE, Inc.	c/o Saul Ewing LLP; Attn: Jorge Garcia	jorge.garcia@saul.com
Clarit Realty, Ltd.	Attn Sara C. Temes, Esq.;	stemes@bsk.com
Clarit Realty, Ltd.	c/o Bond, Schoeneck and King, PLLC	
Clarit Realty, Ltd.	Attn: James Buzzard	office@claritrealty.com
Clarit Realty, Ltd.	c/o Singer & Levick, P.C.;	mshiro@singerlevick.com
	Attn: Michelle E. Shiro	
CRS Automotive Parts, Inc.	Ashwini Angira	ashwiniz@aol.com
CRS Automotive Parts, Inc.	c/o Mark McConaughy;	markmcon@gmail.com
	M3 Sales and Marketing LLC	
Curt Manufacturing LLC	c/o Steve Southworth	steve.southworth@curtgroup.com
Euler Hermes Agent for Credit Agricole Leasing & Factoring (2302270023)		insolvency@allianz-trade.com
Euler Hermes Agent for Credit Agricole Leasing & Factoring (2302270023)	Guy Young; Brian Blake; Lisa Bond	Guy.Young@amer.allianz-trade.com; Brian.Blake@amer.allianz-trade.com; lisa.bond@amer.allianz-trade.com
FedEx Corporate Services Inc. as Assignee of FedEx Express/Ground/Freight/Office		bankruptcy@fedex.com
GK INDUSTRIES LTD.		arif@gkindustries.com
Gottlieb Mason City LLC	Gottlieb Marital Trust; c/o Walter L. Weisman	gmt@brindellg.com
Integrated Handling, Inc		bill@integratedhandling.net
ITW Evercoat, a Division of Illinois Tool Works Inc.	Catherine Sheridan	cs Sheridan@evercoat.com
ITW Evercoat, a Division of Illinois Tool Works Inc.	Daniel Thomas Clarke	legalnotices@itw.com
Liberty Mutual Insurance Company		dclarke@evercoat.com
Liberty Mutual Insurance Company	c/o Langley LLP;	klangley@l-llp.com
Liberty Mutual Insurance Company	Attn: Keith A. Langley	
Liberty Mutual Insurance Company	Attn: Nina M. Durante	nina.durante@libertymutual.com
Milton Industries Inc		jacquelyn.lawson@libertymutual.com
Milton Industries Inc	Attn: Lynn Broaddus	ar.milton@miltonindustries.com
Old World Industries, LLC		lbroadus@miltonindustries.com
Old World Industries, LLC	Attn: Josephine K. Benkers	jmurray@owi.com
PENNSYLVANIA DEPARTMENT OF REVENUE	Attn: Cindy Cramer	jbenkers@owi.com
Pennzoil-Quaker State Company dba SOPUS Products		ccramer@pa.gov
Permatex, a Division of Illinois Tool Works Inc.;	Shell USA, Inc.; Attn: Bankruptcy and Credit	Bankruptcy-Notices@shell.com
ITW Permatex Inc.	Attn: Qiong Yan	qiong.yan@permatex.com
Spectra Premium Mobility Solutions USA LLC.		lachancen@spectrapremium.com
Test-Rite Products Corp.	Hui Chen Shan	legal@testrite-usa.com
Test-Rite Products Corp.	c/o Bradford Capital Management, LLC;	bbrager@bradfordcapitalmgmt.com
	Attn: Brian Brager	
Wipro LLC		shreesha.rao@wipro.com

Parties served via e-mail

PartyName	NoticePartyName	EmailAddress
Zhejiang ODM Transmission Technology Co., Ltd	DRS Partners, Inc	lauren@drspartners.us
Zhejiang ODM Transmission Technology Co., Ltd	Arthur Tretiakov	arthur.tretiakov@recoverthedebt.com
Office of the US Trustee	Alicia Lenae Barcomb DOJ-UST	alicia.barcomb@usdoj.gov
Office of the US Trustee	Vianey Garza DOJ-UST	vianey.garza@usdoj.gov
Office of the US Trustee	Jayson B. Ruff	jayson.b.ruff@usdoj.gov
Office of the US Trustee	Millie Aponte Sall	millie.sall@usdoj.gov
Auto Plus Auto Sales LLC	Maha Ghyas Jackson Walker LLP	mghyas@jw.com
Auto Plus Auto Sales LLC	Zachary S McKay Jackson Walker LLP	zmckay@jw.com
Auto Plus Auto Sales LLC	Emily Meraia Jackson Walker LLP	emeraia@jw.com
Auto Plus Auto Sales LLC	Veronica Ann Polnick Jackson Walker LLP	vpolnick@jw.com