

ENTERED

December 03, 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. ¹))	(Formerly Jointly Administered
))	under Lead Case IEH Auto Parts
))	Holding LLC, Case No. 23-90054)

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

Upon the *GUC Trustee's Twelfth Omnibus Objection to Claims (Reduced Claims)* [Dkt. No. 220] (the "Objection")² filed by Michael D. Warner, in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"); 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 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

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 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").



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.

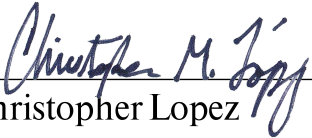
6. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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: December 03, 2024



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
Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	GUC Claim Amount	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.