

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

**WIND DOWN DEBTOR’S SIXTH OMNIBUS OBJECTION TO
CERTAIN PROOFS OF CLAIM (ASSIGNED CONTRACT CLAIMS,
UNTIMELY CLAIMS, NO LIABILITY CLAIMS, AND SATISFIED 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 objection was served on you, your claim may be disallowed without a hearing.

If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within thirty days from the date this objection was filed. If you do not have electronic filing privileges, you must file a written response that is *actually received* by the clerk within thirty days from the date this objection was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

A hearing has been set on this matter on April 15, 2025 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

¹ 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>.



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.

This Objection seeks to disallow certain proofs of claim. Claimants receiving this Objection should locate their names and claims on Schedules 1-4 to the Order attached to this Objection.

The above-captioned wind-down debtor (the “Wind-Down Debtor” and prior to the Effective Date,² the “Debtor”) represents as follows in support of this omnibus claims (the “Objection”), and submits the *Declaration of Susanne Edwards in Support of the Wind-Down Debtor’s Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Amended Claims, Untimely Claims, No Liability Claims, and Satisfied Claims)* attached hereto as **Exhibit A** (the “Edwards Declaration”):

Relief Requested

1. The Wind-Down Debtor seeks 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. disallowing each proof of claim identified on **Schedule 1** to the Order (collectively, the “Assigned Contract Claims”) because the Wind-Down Debtor has determined that each Assigned Contract Claim was satisfied or released during these chapter 11 cases in connection with the assumption of a contract or lease pursuant to the Plan or a Court order as identified on **Schedule 1**;
 - ii. disallowing each proof of claim identified on **Schedule 2** to the Order (collectively, the “Untimely Claims”), because each such claim was untimely filed;
 - iii. disallowing the proofs of claim identified on **Schedule 3** to the

² Capitalized terms used but not defined herein have the meanings given to them in the Plan (defined below).

Order (collectively, the “No Liability Claims”) because the Wind-Down Debtor does not believe it is liable for such No Liability Claim; and

- iv. disallowing the proofs of claim identified on **Schedule 4** to the Order (collectively, the “Satisfied Claims”) because the Wind-Down Debtor believes that such Satisfied Claims have been satisfied during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, court order, or in the ordinary course of business.

2. In support of this Objection to the Assigned Contract Claims, the Untimely Claims, the No Liability Claims, and the Satisfied Claims (each, an “Objected Claim” and collectively, the “Objected Claims”), the Wind-Down Debtor submits the Edwards Declaration.

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. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). The Wind-Down Debtor confirms its consent, pursuant to Bankruptcy Rule 7008, to the entry of a final order by the Court.

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

5. 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

6. On January 31, 2023 (the “Petition Date”), the Debtor and each of its affiliates (collectively, the “Debtors” and after the Effective Date, the “Wind-Down Debtors”) filed their respective voluntary petitions for relief under Chapter 11 of the Bankruptcy Code, commencing the above captioned, jointly administered chapter 11 cases.

7. 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]³ (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.

8. 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].

9. On June 16, 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”) [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, Art. IV.A.2.

³ 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).

10. 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, ¶ 1.

11. 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.

12. Based on examination of the claims, their supporting documentation, and the Claims Register, the Wind-Down Debtor believes the Objected Claims described in this Objection should be disallowed as set forth herein.

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. Bankruptcy Rule 3007 provides certain grounds upon which “objections to more than one claim may be joined in an omnibus objection,” which include when “the objections are based solely on the grounds that the claims should be disallowed, in whole or in part, because . . . they have been satisfied or released during the case in accordance with the Code, the applicable rules, or a court order.” Fed. R. Bankr. P. 3007(d).

15. 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).

16. 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 Assigned Contract Claims

17. As set forth in the Edwards Declaration, the Reviewing Parties thoroughly reviewed the Wind-Down Debtors’ books and records and support provided by the Wind-Down Debtors, including the relevant company databases, the claims register, the Assigned Contract Claims, the Plan and Confirmation Order, and any documents filed in support therewith, if any, and have determined that the Assigned Contract Claims were satisfied or released during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, or a Court order.

18. Specifically, each Assigned Contract Claim listed on Schedule 1 to the Order was filed on account of certain obligations arising from contracts between the claimant filing the Assigned Contract Claim and the Debtors. The contracts forming the basis of each Assigned Contract Claim were assumed and assigned by the Debtors. The contracts forming the basis of each Assigned Contract Claim were assumed and assigned by the Debtors to a specific purchaser as set forth on Schedule 1 to the Order, pursuant to the *Order (I) Approving the Bid Procedures, (II) Approving the Sale of Certain of the Debtors' Assets Free and Clear, and (III) Granting Related Relief* [Docket No. 585] (the "Sale Order"). The Sale Order states:

The Cure Amounts specified in the Cure Notices are hereby found to be the sole amounts necessary to cure any and all defaults under the Assumed Contracts and Assumed Leases under section 365(b) of the Bankruptcy Code, subject to any timely filed objections to such Cure Amounts. Upon payment of the portion of the Cure Amounts with respect to which they are liable under the APAs, pursuant to section 365(k) of the Bankruptcy Code, the Debtors shall have no further liability under the Assumed Contracts and Assumed Leases whatsoever other than to the Buyers pursuant to the APAs.

Sale Order, ¶Z.

19. The Debtors have paid all cure amounts related to the Sale Order, and as such, no other amounts are owed for the Assigned Contract Claims. The assumption and assignment procedures (the "Assumption and Assignment Procedures") authorized by the Court pursuant to the *Order Approving the Bid Procedures and Granting Related Relief* [Docket No. 208] (the "Bid Procedures Order") further provides that the Assigned Contract Claims are fully released and satisfied as of the later of the entry of the applicable sale order or the effective date of assumption and, therefore, are disallowed. Specifically, the Assumption and Assignment Procedures state:

Assumption and assignment of any Designated Contract shall result in the full release and satisfaction of any cures, claims, or defaults, whether monetary or nonmonetary, including defaults of provisions restricting the change in control or ownership interest composition or any bankruptcy-related defaults, arising at any time prior to the effective date of assumption. Any and all proofs of claim based upon executory contracts or unexpired leases that have been

assumed in the chapter 11 cases, including pursuant to the Sale Order, shall be deemed disallowed and expunged as of the later of (1) the date of entry of an order of the Court (including the Sale Order) approving such assumption and (2) the effective date of such assumption without the need for any objection or any further notice to or action, order, or approval of the Court.

Assumption and Assignment Procedures, ¶7 (emphasis in original).

20. Accordingly, the Wind-Down Debtors have no outstanding obligations with respect to the Assigned Contract Claims. Any further obligations due under the agreements subject to each Assigned Contract Claim are payable by the applicable purchaser set forth on **Schedule 1**. Having been fully assumed by such purchasers, the Assigned Contract Claims are no longer enforceable against the Wind-Down Debtors or their bankruptcy estates, and such claims should be disallowed.

21. Failure to disallow such Assigned Contract Claims could result in the claimants receiving an unwarranted recovery against the Wind-Down Debtors to the detriment of other similarly situated creditors. Therefore, the Wind-Down Debtor requests that the Court enter an order disallowing the Assigned Contract Claims identified on **Schedule 1** to the Order.

The Untimely Claims

22. As set forth in the Edwards Declaration, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors' books and records, the claims register, the Untimely Claims, and any documents filed in support therewith, if any, and determined that each Untimely Claim identified on **Schedule 2** 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 claim filed after the applicable Bar Date is disallowed. In this regard, the Bar Date Order sets forth:

Any entity that is required, but fails, to file a Proof of Claim in accordance with this Bar Date Order on or before the applicable Bar Date shall be (a) forever barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto) and the Debtors and their property

shall be forever discharged from any and all indebtedness or liability with respect to or arising from such claim[.]

Bar Date Order, ¶18.

23. The Reviewing Parties have determined that the Untimely Claims listed on **Schedule 2** were filed after the applicable Bar Date and, under the terms of the Bar Date order is barred. Failure to disallow the Untimely Claims in accordance with the specific terms of the Bar Date Order could result in the relevant claimant receiving an unwarranted recovery against the Debtors' and Wind-Down Debtors' estates to the detriment of similarly situated creditors. Therefore, the Wind-Down Debtor requests that the Court enter an order disallowing the Untimely Claims identified on **Schedule 2** to the Order.

The No Liability Claims

24. As set forth in the Edwards Declaration, the Reviewing Parties reviewed the Wind-Down Debtors' books and records, the claims register, the No Liability Claim identified on **Schedule 3**, and any documents filed in support therewith, if any, and do not believe that the Wind-Down Debtor owe the amounts claimed therein. As detailed on **Schedule 3** to the Order, the No Liability Claims either assert an administrative amount that is set off by a credit held by the Wind-Down Debtor or assert amounts not supported by the Wind-Down Debtors' books and records.

25. Failure to disallow the No Liability Claims would result in an improper recovery on account of the No Liability Claims to the detriment of other creditors. The Wind-Down Debtor seeks entry of an order disallowing the No Liability Claims identified on **Schedule 3** to the Order.

The Satisfied Claims

26. As set forth in the Edwards Declaration, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors' books and records, the claims register, the Satisfied Claims,

supporting documentation attached thereto, if any, and have determined that the Satisfied Claims have been satisfied during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, Court orders, including *Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees, and (II) Granting Related Relief* (the “Tax Order”) [Docket No. 43], or in the ordinary course of business. Specifically, each Satisfied Claim was satisfied on the dates and in the amount set forth on **Schedule 4**. The Wind-Down Debtor has no outstanding obligations with respect to the Satisfied Claims. Failure to disallow the Satisfied Claims could result in the applicable claimants receiving multiple recoveries against the Wind-Down Debtor to the detriment of other similarly situated creditors. The Wind-Down Debtor requests that the Court enter the Order disallowing the Satisfied Claims identified on **Schedule 4**.

Reservation of Rights

27. This Objection is limited to the grounds stated herein. It is without prejudice to the rights of the Wind-Down Debtor or any other party with standing to object to any claim—including by the GUC Trustee, as defined in the Plan—to further object to any claim, including any unsecured portion of a Assumed Contract Claim, Untimely Claim, No Liability Claims, or Satisfied Claims (collectively, the “Surviving Claims”), on any grounds whatsoever. **The unsecured amounts listed on Schedules 1–4, 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.**

28. The Wind-Down Debtor expressly reserves 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 Surviving Claims; (b) a waiver of the Wind-Down Debtor'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 Wind-Down Debtor's rights under the Bankruptcy Code or any other applicable law.

Separate Contested Matter

29. To the extent that a response is filed regarding any Objected Claim and the Wind-Down Debtor is unable to resolve any such response, 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. Further, the Wind-Down Debtor 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

30. The Wind-Down Debtor will provide notice of this Objection to: (a) the United States Trustee for the Southern District of Texas; (b) counsel to the GUC Trustee; (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 Debtor requests 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: February 28, 2025

/s/ Veronica A. Polnick

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Emily Meraia (TX Bar No. 24129307)

Zachary McKay (TX Bar No. 24073600)

1401 McKinney Street, Suite 1900

Houston, Texas 77010

Telephone: (713) 752-4200

Facsimile: (713) 752-4221

E-mail: mcavanaugh@jw.com

vpolnick@jw.com

emeraia@jw.com

zmckay@jw.com

Counsel to the Wind-Down Debtor

Certificate of Service

I hereby certify that on February 28, 2025, 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/ Veronica A. Polnick

Veronica A. Polnick

Exhibit A

Edwards Declaration

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

<p>In re:</p> <p>AUTO PLUS AUTO SALES LLC,¹</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>)</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>
---	---	---

**DECLARATION OF SUSANNE EDWARDS
IN SUPPORT OF THE WIND-DOWN DEBTOR’S SIXTH OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (ASSUMED CONTRACT
CLAIMS, UNTIMELY CLAIMS, NO LIABILITY CLAIMS, AND SATISFIED CLAIMS)**

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

1. I was an Assistant Vice President of Finance for Debtor IEH Auto Parts, LLC prior to the Debtors’ wind down pursuant to these chapter 11 cases. I have been retained by the Wind-Down Debtor to assist with the claims reconciliation process. I have more than 25 years of experience as a certified public accountant.

2. In my role as Assistant Vice President of Finance, 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 Debtor’s Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Untimely Claims,*

¹ 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>.

No Liability Claims, and Satisfied Claims) (the “Objection”)² and I have reviewed the related schedules.

3. I believe that the assertions made in the Objection are accurate. I reviewed the claims register, the relevant proofs of claim, as well as any supporting documentation provided by each claimant, if applicable, and the Wind-Down Debtor’s books and records and determined that each Objected Claim should be disallowed and treated as specified in the Objection and on the schedules to the Objection.

I. Assigned Contract Claims

4. I believe that the Assigned Contract Claims have been satisfied or released during these chapter 11 cases as identified on Schedule 1 to the Order. I understand that the agreements underlying the Assigned Contract Claims were assumed and assigned by the Wind-Down Debtors. The Wind-Down Debtors paid the cure amounts associated with the Assigned Contract Claims, and I do not believe that the Wind-Down Debtor has any other liability on account of the Assigned Contract Claims. I believe that disallowance of the Assigned Contract Claims on the terms set forth in the Objection and Schedule 1 to the Order is appropriate.

II. Untimely Claims

5. I believe that each Untimely Claim listed on Schedule 2 to the Order was filed after the applicable Bar Date based on the information in the Bar Date Order and the dates that the respective Untimely Claims were filed. I believe that the disallowance of the Untimely Claims on the terms set forth in the Objection and Schedule 2 to the Order is appropriate.

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

III. No Liability Claims

6. I have reviewed the Wind-Down Debtors' books and records, the claims register, the No Liability Claims, any attached supporting documentation and have determined that the Wind-Down Debtor is not liable for the amounts asserted in the No Liability Claims. Specifically, the No Liability Claims assert amounts that are either not supported by the Wind-Down Debtors' books and records or asserts an administrative amount which is completely offset by a credit owed to the Wind-Down Debtor by the claimant. Accordingly, I believe that No Liability Claims assert amounts for which the Wind-Down Debtor is not liable. I believe that the disallowance of the No Liability Claims on the terms set forth in the Objection and **Schedule 3** to the Order is appropriate

IV. Satisfied Claims

7. The Satisfied Claims identified on **Schedule 4** to the Order were satisfied during these chapter 11 cases. I have reviewed the Wind-Down Debtors' books and records, the claims register, the Satisfied Claims, any attached supporting documentation, and believe the Wind-Down Debtor paid the obligations asserted in the Satisfied Claims as specified on **Schedule 4**. I do not believe that the Wind-Down Debtor has any outstanding obligations with respect to the Satisfied Claims. I believe the Wind-Down Debtor is no longer liable for the Satisfied Claims and that disallowance of the Satisfied Claims on the terms set forth in the Objection and **Schedule 4** to the Order 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: February 28, 2025

/s/ Susanne Edwards
Susanne Edwards

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

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

**ORDER SUSTAINING THE WIND DOWN DEBTOR’S SIXTH OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (ASSUMED CONTRACT
CLAIMS, UNTIMELY CLAIMS, NO LIABILITY CLAIMS, AND SATISFIED CLAIMS)**

Upon the objection (the “Objection”)² of the above-captioned Wind-Down Debtors, seeking entry of an order (the “Order”) sustaining the *Wind-Down Debtor’s Sixth Omnibus Objection to Certain Proofs of Claim (Assumed Contract Claims, Untimely Claims, No Liability Claims, and Satisfied 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 Objection and opportunity for

¹ 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>.

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

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 Assumed Contract Claim identified on **Schedule 1** attached to this Order is disallowed; *provided* that nothing herein affects the general unsecured amounts asserted in the proofs of claim identified in the column titled “Claim as Filed.”

2. Each Untimely Claim identified on **Schedule 2** attached to this Order is disallowed; *provided* that nothing herein affects the general unsecured amounts asserted in the proofs of claim identified in the column titled “Claim as Filed.”

3. Each No Liability Claim identified on **Schedule 3** attached to this Order is disallowed; *provided* that nothing herein affects the general unsecured amounts asserted in the proofs of claim identified in the column titled “Claim as Filed.”

4. Each Satisfied Claim identified on **Schedule 4** attached to this Order is disallowed.

5. Verita Global, 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.

6. 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.

7. 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 Surviving Claims, against a Debtor entity; (b) a waiver of the Wind-Down Debtor'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 Wind-Down Debtor's rights under the Bankruptcy Code or any other applicable law.

8. 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 Debtor or the GUC Trustee, as defined in the Plan, to object to any claim, including the Surviving Claims, on any grounds whatsoever. The Wind-Down Debtor specifically and expressly reserves 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 Debtor's 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 be binding on or otherwise prejudice the Plan

Agent in any respect, irrespective of whether the GUC Trustee challenged those beliefs or allegations as set forth in the Objection.

9. The Wind-Down Debtor is authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

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

11. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2025

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Assumed Contract Claims

Auto Plus Auto Sales LLC6th Omnibus Objection - Assigned Contract Claims
Basis for Objection: See Paragraphs 17-21

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed	Reason
CI478 Lombardy LLC, BGT Lombardy LLC, Hopewood Lombardy LLC, Stammer Lombardy LLC, and MMP Lombardy LLC	4/21/2023	IEH Auto Parts LLC 23-90057	528	Secured: 9,159.98 Admin: - Priority: - Unsecured: 137,799.51 Total: \$ 146,959.49	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to Marco Holdings I, LLC pursuant to the SaleOrder at Docket No. 585. The Debtors satisfied the cure amount of \$1,127.99 as of May 31, 2023 (pursuant to the cure amount listed on the notice at Docket No. 808). Pursuant to the Sale Order and Bid Procedures Order, the Wind-Down Debtor is not liable for the amounts in the proof of claim and such claim should be disallowed. For the avoidance of doubt, the general unsecured amount listed in the "Claim as Filed" column was previously disallowed pursuant to Order Sustaining GUC Trustee's Fourth Omnibus Objection to Claims (Assigned Contract Claims) [Docket No. 89].
Raines Feldman Littrell LLP 1900 Avenue of the Stars, 19th Fl Los Angeles, CA 90067					
Rebecca C. Cate Trust PO Box 541 La Canada, CA 91012	4/4/2023	IEH Auto Parts Holding LLC 23-90054	287	Secured: 500,000.00 Admin: - Priority: - Unsecured: - Total: \$ 500,000.00	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to Marco Holdings I, LLC pursuant to the Sale Order at Docket No. 585. As listed on the notice at Docket No. 808, the cure amount for the related lease was \$0. Claimant did not object to the assumption and assignment or the cure amount. Pursuant to the Sale Order and Bid Procedures Order, the Wind-Down Debtor is not liable for the amounts in the proof of claim and such claim should be disallowed.
Three D Investment Irrevocable Trust 9380 Ulmerton Rd Largo, FL 33771	4/21/2023	IEH Auto Parts LLC 23-90057	418	Secured: \$ - Admin: - Priority: 10,328.95 Unsecured: 80,397.40 Total: \$ 90,726.35	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to National Auto Parts Warehouse, LLC pursuant to the Sale Order at Docket No. 585. As listed on the notice at Docket No. 684, the cure amount for the related lease was \$0. Claimant did not object to the assumption and assignment or the cure amount. Pursuant to the Sale Order and Bid Procedures Order, the Wind-Down Debtor is not liable for the amounts in the proof of claim and such claim should be disallowed. For the avoidance of doubt, the general unsecured amount listed in the "Claim as Filed" column was previously disallowed pursuant to Order Sustaining GUC Trustee's Fourth Omnibus Objection to Claims (Assigned Contract Claims) [Docket No. 89].
Tyra Properties, LLC 696 NE 125th St. North Miami, FL 33161	5/1/2023	IEH Auto Parts LLC 23-90057	586	Secured: \$ - Admin: - Priority: 3,350.00 Unsecured: 2,630.06 Total: \$ 5,980.06	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to National Auto Parts Warehouse, LLC pursuant to the Sale Order at Docket No. 585. As listed on the notice at Docket No. 684, the cure amount for the related lease was \$0. Claimant did not object to the assumption and assignment or the cure amount. Pursuant to the Sale Order and Bid Procedures Order, the Wind-Down Debtor is not liable for the amounts in the proof of claim and such claim should be disallowed. For the avoidance of doubt, the general unsecured amount listed in the "Claim as Filed" column was previously disallowed pursuant to Order Sustaining GUC Trustee's Fourth Omnibus Objection to Claims (Assigned Contract Claims) [Docket No. 89].

Schedule 2

Untimely Claims

Auto Plus Auto Sales LLC

6th Omnibus Objection - Untimely Claims

Basis for Objection: See Paragraphs 22-23

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed	Reason
54 Adelaide St LLC	5/19/2023	IEH Auto Parts LLC 23-90057		Secured: 10,119.08 Admin: -	
1 Basin View Drive Pittsford, NY 14534			634	Priority: - Unsecured: - Total: \$ 10,119.08	Claim was filed on May 19, 2023, which is after the General Bar Date of May 1, 2023.
CARS Training Network Inc.	6/29/2023	IEH Auto Parts Holding LLC 23-90054		Secured: - Admin: -	
350 Marwood Drive Oshawa, ON L1H 8B4			675	Priority: 8,333.33 Unsecured: - Total: \$ 8,333.33	Claim was filed on June 29, 2023, which is after the General Bar Date of May 1, 2023.
Massachusetts Department of Revenue	6/24/2024	IEH Auto Parts LLC 23-90057		Secured: - Admin: 66,067.15	
PO Box 7090 Boston, MA 02204			766	Priority: - Unsecured: - Total: \$ 66,067.15	Claim was filed June 24, 2024, which is after the Governmental Bar Date of July 31, 2023.
Quench	3/26/2024	IEH Auto Parts Holding LLC 23-90054		Secured: - Admin: 669.42	
630 Allendale Road, Suite 200 King of Prussia, PA 19406			759	Priority: - Unsecured: - Total: \$ 669.42	Claim was filed March 26, 2024, which is after the General Bar Date of May 1, 2023.
Sheriff of Wetzel County	10/23/2023	IEH Auto Parts Holding LLC 23-90054		Secured: - Admin: -	
PO Box D New Martinsville, WV 26155			739	Priority: 3,154.55 Unsecured: - Total: \$ 3,154.55	Claim was filed October 23, 2023, which is after the Governmental Bar Date of July 31, 2023.
Wetherill Associates, Inc dba WAI Global	12/11/2023	Auto Plus Auto Sales LLC 23-90055		Secured: \$ - Admin: 8,286.95	
2841 Corporate Way Miramar, FL 33025			754	Priority: - Unsecured: 15,300.97 Total: \$ 23,587.92	Claim was filed December 11, 2023, which is after the General Bar Date of May 1, 2023. For the avoidance of doubt, the general unsecured amount listed in the "Claim as Filed" column was previously disallowed pursuant to Order Sustaining GUC Trustee's Third Omnibus Objection to Claims (Untimely Claims) [Docket No. 88].

Schedule 3

No Liability Claims

Auto Plus Auto Sales LLC6th Omnibus Objection - No Liability Claim
Basis for Objection: See Paragraphs 24-25

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed	Reason
CDW 200 N. Milwaukee Ave Vernon Hills, IL 60061	4/11/2023	IEH Auto Parts LLC 23-90054	392	Secured: - Admin: - Priority: 8,599.01 Unsecured: 10,274.88 Total: \$ 18,873.89	Following a review of the Wind-Down Debtors' books and records, the Wind-Down Debtor is unable to find a record of the invoices related to this proof of claim and the books and records do not reflect any amounts owed to this claimant.
City of El Paso PO Box 2992 El Paso, TX 79999-2992	5/23/2023	IEH Auto Parts Holding LLC 23-90054	642	Secured: 140,608.73 Admin: - Priority: - Unsecured: - Total: \$ 140,608.73	This proof of claim relates to 2023 ad valorem taxes related to a store location that closed in 2021. As such, the Wind-Down Debtor does not believe it is liable for this claim.
Department of Treasury - Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346	9/24/2024	IEH Auto Parts LLC 23-90057	767	Secured: - Admin: - Priority: 22,000.00 Unsecured: - Total: \$ 22,000.00	The documents attached to the proof of claim relate to an entity named NASA Standard Auto Parts Inc. This is not an entity known to the Wind-Down Debtor. As such, the Wind-Down Debtor does not believe it is liable for this claim.
Grote Industries, LLC 2600 Lanier Drive Madison, IN 47250	3/27/2023	IEH Auto Parts LLC 23-90057	217	Secured: - Admin: 73,364.05 Priority: - Unsecured: 189,658.98 Total: \$ 263,023.03	Following a review of the Wind-Down Debtors' books and records, the Wind-Down Debtor is owed a credit of (\$98,192.62) from various credit memos, unapplied cash, chargebacks, and unapplied payments. As such, the proof of claim is subject to a set off of the credit and the Wind-Down Debtor is not liable for this claim.
Iowa Department of Revenue 1305 E. Walnut Street Des Moines, IA 50319	3/13/2023	IEH Auto Parts LLC 23-90057	125	Secured: - Admin: - Priority: 19,607.67 Unsecured: \$ 1,656.40 Total: \$ 21,264.07	The Wind-Down Debtor believes these taxes were consolidated into the Icahn Automotive Service Partners LLC tax returns and paid by Icahn in the ordinary course. As such, does not have any liability for the claimed amounts.
State of New Jersey Division of Taxation Bankruptcy Section 3 John Fitch Way, P.O. Box 245 Trenton, NJ 08695-0245	3/28/2024	IEH Auto Parts Holding LLC 23-90054	760	Secured: - Admin: - Priority: 6,620.00 Unsecured: \$ - Total: \$ 6,620.00	The Wind-Down Debtor believes these taxes were consolidated into the American Entertainment Properties ("AEP") tax returns and paid by AEP in the ordinary course. As such, does not have any liability for the claimed amounts.
U.S. Customs and Border Protections 6650 Telecom Dr., Suite 100 Indianapolis, IN 46278	7/21/2023	IEH Auto Parts LLC 23-90057	698	Secured: - Admin: - Priority: UNLIQUIDATED Unsecured: - Total: \$ UNLIQUIDATED	The Claim is for a customs bond to secure payment to US Customs and Border Protection ("USCBP"). The Debtor made payments to USCBP in the ordinary course on a post-petition basis. The Wind Down Debtor believes it has paid all amounts owed on the bond, which is confirmed by claimant's release of the collateral in February 2025.

Schedule 4

Satisfied Claims

Auto Plus Auto Sales LLC

6th Omnibus Objection - Satisfied Claims
Basis for Objection: See Paragraph 26

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed	Reason for Modification
Burrillville Tax Assessor 105 Harrisville Main St. Harrisville, RI 02830	4/13/2023	IEH Auto Parts LLC 23-90057	356	Secured: \$ - Admin: - Priority: 799.94 Unsecured: - Total: \$ 799.94	This claim has been satisfied by payment of \$822.70 on 7/07/2023
City of Boston Treasury Dept. Boston, MA 02201	4/26/2023	IEH Auto Parts Holding LLC 23-90054	461	Secured: \$ - Admin: - Priority: 15,556.05 Unsecured: - Total: \$ 15,556.05	This claim has been satisfied by payment of \$15,556.05 pursuant to the Tax Order and in the ordinary course of business, as applicable
City of Fredericksburg, Virginia PO Box 267 Fredericksburg, VA 22404	6/20/2023	IEH Auto Parts Holding LLC 23-90054	652	Secured: \$ - Admin: - Priority: 1,273.10 Unsecured: - Total: \$ 1,273.10	The filed claim is an estimated amount. The actual tax liability is \$1,352.03 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$1,352.03 on 1/30/2024 as confirmed by the claimant
CITY OF HOUSTON 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	4/6/2023	IEH Auto Parts LLC 23-90057	300	Secured: \$ 3,093.09 Admin: - Priority: - Unsecured: - Total: \$ 3,093.09	The filed claim is an estimated amount. The actual tax liability is \$2,700.44 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$2,700.44 on 3/28/2023
City of Mesquite 120 W. Main, Suite 201 Mesquite, TX 75149	4/21/2023	IEH Auto Parts LLC 23-90057	419	Secured: \$ 212,471.07 Admin: - Priority: - Unsecured: - Total: \$ 212,471.07	The filed claim is an estimated amount. The actual tax liability is \$73,188.99 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$73,188.99 as confirmed by the claimant
City of Norfolk 810 Union Street Norfolk, VA 23510	4/27/2023	IEH Auto Parts LLC 23-90057	485	Secured: \$ - Admin: - Priority: 1,856.48 Unsecured: - Total: \$ 1,856.48	Claimant was paid \$301.26 via check on 6/28/23 and \$1,740.87 via check on 6/29/23. As such, this claim has been satisfied
Dallas County 2777 N. Stemmons Freeway, Suite 1000 New York, NY 10010	4/21/2023	IEH Auto Parts LLC 23-90057	420	Secured: \$ 456,328.22 Admin: - Priority: - Unsecured: - Total: \$ 456,328.22	The filed claim is an estimated amount. The actual tax liability is \$34,7021.75 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$34,7021.75 on 11/13/2025
Dickinson Independent School District 1235 North Loop West, Suite 600 Houston, TX 77008	3/8/2023	IEH Auto Parts LLC 23-90057	106	Secured: \$ 8,233.76 Admin: - Priority: - Unsecured: - Total: \$ 8,233.76	The filed claim is an estimated amount. The actual tax liability is \$7,231.15 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$7,231.15 on 12/19/2023
Element Fleet Corporation 940 Ridgebrook Road Sparks, MD 21152	4/27/2023	IEH Auto Parts LLC 23-90057	493	Secured: UNLIQUIDATED Admin: - Priority: - Unsecured: - Total: \$ -	Pursuant to the terms of the critical vendor agreement dated March 13, 2023 between claimant and the Debtors, the Debtors paid claimant \$518,354 on account of amounts owed prior to the Petition Date. Claimant waived any other prepetition amounts owed in accordance with the critical vendor agreement. As such, the Wind-Down Debtor believes this claim is fully satisfied.

Auto Plus Auto Sales LLC

Omnibus 6 - Satisfied Claims

Basis for Objection: See Paragraph 26

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed	Reason for Modification
Emeigh, William T ██████████ ██████████	5/30/2023	IEH Auto Parts Holding LLC 23-90054	640	Secured: \$ - Admin: - Priority: 5,090.00 Unsecured: - Total: \$ 5,090.00	Claimant was terminated postpetition and was entitled to \$20,240 in severance payments. Claimant previously received a payment on account of their severance in the amount of \$16,720. The the Wind-Down Debtor is paying the the difference of \$3,520 contemporaneously with the filing of this objection satisfying this claim.
Fort Bend Co WCID # 02 PO Box 3064 Houston, TX 77253-3064	2/7/2023	IEH Auto Parts Holding LLC 23-90054	13	Secured: \$ 45.00 Admin: - Priority: - Unsecured: - Total: \$ 45.00	Claimant was paid \$60 via check on 5/7/24. As such, this claim has been satisfied
Fort Bend County PO Box 3064 Houston, TX 77253-3064	2/7/2023	IEH Auto Parts Holding LLC 23-90054	11	Secured: \$ 348.56 Admin: - Priority: - Unsecured: - Total: \$ 348.56	Claimant was paid \$448.56 via check on 5/7/24. As such, this claim has been satisfied
Irving ISD 2777 N. Stemmons Freeway, Suite 1000 Dallas, TX 75207	2/1/2023	IEH Auto Parts LLC 23-90057	1	Secured: \$ 6,292.80 Admin: - Priority: - Unsecured: - Total: \$ 6,292.80	The filed claim is an estimated amount. The actual tax liability is \$5,318.46 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$5,318.46 on 12/18/2023
Plano Independent School District c/o Perdue Brandon Fielder et al New York, NY 10010	2/14/2023	IEH Auto Parts LLC 23-90057	19	Secured: \$ 25,225.66 Admin: - Priority: - Unsecured: - Total: \$ 25,225.66	The filed claim is an estimated amount. The actual tax liability is \$22,192.74 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$22,192.74 made in January 2023
Richardson Independent School District c/o Perdue Brandon Fielder et al Arlington, TX 76010	2/14/2023	IEH Auto Parts LLC 23-90057	20	Secured: \$ 33,736.37 Admin: - Priority: - Unsecured: - Total: \$ 33,736.37	The filed claim is an estimated amount. The actual tax liability is \$30,549.50 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$30,549.50 in January 2023
Tulsa County Treasurer 218 W 6th St 8th Floor Tulsa, OK 74119	5/22/2023	IEH Auto Parts Holding LLC 23-90054	635	Secured: \$ - Admin: - Priority: 15,784.98 Unsecured: - Total: \$ 15,784.98	The filed claim is an estimated amount. The actual tax liability is \$16,213.67 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$16,213.67 on 8/08/2023