

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)
)

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 Schedule 1 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”):

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), reclassifying each proof of claim identified on Schedule 1 (the “Reclassified Claims”) because the Wind-Down Debtor has determined that each Reclassified Claim should be reclassified, in whole or in part, as a general unsecured claim as set forth in the “Modified Claims” column on Schedule 1 (the “Corrected Claims”).

2. In support of this Objection, the Wind-Down Debtor submits the *Declaration of Susanne Edwards in Support of the Wind-Down Debtors’ Eighth Omnibus Objection to Certain Proofs of Claim (Reclassified Secured Claims)* attached hereto as **Exhibit A** (the “Edwards Declaration”).

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

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

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).

(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.

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 Reclassified Claims described in this Objection should be modified 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)).

17. Bankruptcy Rule 3001 imposes requirements for secured claims: "when a claim, or an interest in property of the debtor securing the claim, is based on a writing, a copy of the writing shall be filed with the proof of claim." Fed. R. Bankr. P. 3001(c)(1). "If a security interest in property of the debtor is claimed, the proof of claim shall be accompanied by evidence that the security interest has been perfected." Fed. R. Bankr. P. 3001(d).

The Reclassified Claims

18. As set forth in the Edwards Declaration, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors' books and records, the claims register, the Reclassified Claims, and any documents filed in support therewith, if any, and determined that each Reclassified Claim, was filed as a secured claim (in whole or in part) but does not represent a secured debt (in whole or in part) under applicable law for each Reclassified Claim, as further explained on **Schedule 1** attached to the Order.

19. Specifically, as described in the column entitled "Reason for Modification" on **Schedule 1** to the Order, the asserted secured status is not supported by the proof of claim itself, the Wind-Down Debtor's books and records, or applicable nonbankruptcy law.

20. Reclassified Claim Number 688. Reclassified Claim number 688, filed by Element Fleet Corporation (“Element”), asserts an unliquidated claim secured by motor vehicles on the basis of “certificates of title and UCC Financing Statement.” The attachments to Reclassified Claim number 688 indicate that it is in fact a rejection damages claim based on a Master Services Agreement and a Motor Vehicle Fleet Open-End Lease Agreement, which were both rejected by the Debtors in the Plan. Element acknowledges in the attachments that it is in the process of repossessing the vehicles from landlords and asset purchasers, and states: “Element is filing this Rejection Damages Claim in an unliquidated amount, pending its disposition of all the Leased Vehicles and application of the proceeds of such dispositions in accordance with the Vehicle Lease.” If Element’s claim is secured, it is secured only up to the value of its collateral; Element is not entitled to both the foreclosure remedy *and* payment in full. Element also does not attach any evidence of perfection of its alleged security interest. Based on the Wind-Down Debtor’s review of this Reclassified Claim, a reasonable review of its books and records, and the results of UCC searches in Delaware and Texas, the Wind Down Debtor believes this claim is not secured and should be reclassified to a general unsecured claim.

21. Reclassified Claim Number 533. Reclassified Claim number 533, filed by Ford Motor Company (“Ford”) asserts a \$3,417,012.40 claim based on “goods sold” and secured by inventory and proceeds via a UCC-1. The Claim is allegedly based on a Motorcraft Warehouse Distributor Sales Agreement (the “Sales Agreement”); however, the first page of the Sales Agreement is omitted from the Claim. The Sales Agreement does not include a grant of a security interest in any goods by the Debtor to Ford; rather, it merely obligates the Debtor to execute a separate security agreement “pursuant to which the Distributor *will* grant the Company a security interest...” (emphasis added). No security agreement or UCC-1 is attached to Reclassified Claim

number 533. Based on the Wind-Down Debtor's review of this Reclassified Claim, a reasonable review of its books and records, and the results of UCC searches in Delaware and Texas, the Wind Down Debtor believes this claim is not secured and should be reclassified to a general unsecured claim.

22. Reclassified Claim Number 44. Reclassified Claim number 44, filed by Genera Corporation dba TYC Americas ("Genera"), asserts a \$7,141.74 claim secured by automotive parts and perfected on the basis of "We have a security Master Purchase Agreement." Genera attaches a Master Purchase Agreement which does contain a grant of a security interest, however there is no evidence of perfection attached to proof of claim. Based on the Wind-Down Debtor's review of this Reclassified Claim, a reasonable review of its books and records, and the results of UCC searches in Delaware and Texas, the Wind Down Debtor believes this claim is not secured and should be reclassified to a general unsecured claim.

23. Reclassified Claim Number 426. Reclassified Claim number 426, filed by Ankita Sharma, asserts an unliquidated secured amount but does not provide a basis for perfection, nor does it attach documents that show evidence of the perfection of a lien, as required by part 9 of the proof of claim form. Based on the Wind-Down Debtor's review of this Reclassified Claim, a reasonable review of its books and records, and the results of UCC searches in Delaware and Texas, the Wind Down Debtor believes this claim is not secured and should be reclassified to a general unsecured claim.

24. Reclassified Claim Number 171. Reclassified Claim number 100, filed by United Remanufacturing Co Inc ("United"), asserts a \$18,071.11 claim based on "consigned inventory owned by creditor" and secured by "our company has consigned inventory at 7 DCS." No consignment agreement or inventory list is attached, only an unsigned "appendix" allegedly

stating the value of the United's goods on consignment as of October 2018. United cannot have a lien in property that United itself owns. United also did not make a reclamation demand to the Debtors pursuant to section 546(c) of the Bankruptcy Code. The email attached to the proof of claim appears to be between United and an alleged consignee other than the Debtors. The Debtors did not regularly consign inventory in the ordinary course of their business. No UCC-1 is on file in Delaware or Texas, and no evidence of perfection is attached to United's proof of claim. Based on the Wind-Down Debtor's review of this Reclassified Claim, a reasonable review of its books and records, the Debtors' standard business practices, and the results of UCC searches in Delaware and Texas, the Wind Down Debtor believes this claim is not secured and should be reclassified to a general unsecured claim.

25. Reclassified Claim Number 127. Reclassified Claim number 127, filed by W.W. Grainger, Inc., asserts a secured amount of \$39,241.41 and provides a reclamation demand letter as the basis for perfection. A reclamation demand neither attaches nor perfects a lien under the Bankruptcy Code or state law. Based on the Wind-Down Debtor's review of this Reclassified Claim, a reasonable review of its books and records, and the results of UCC searches in Delaware and Texas, the Wind Down Debtor believes this claim is not secured and should be reclassified to a general unsecured claim.

26. To the extent any claimant ultimately asserts it benefits from a statutory lien, the Wind-Down Debtor reserves all rights to object to such assertion on any and all bases, including the applicability of and compliance with the statute.

27. The Reviewing Parties believe that the asserted classification or priority of such Reclassified Claims as identified in the column titled "Claim as Filed" should be modified, in part or in full, to the Corrected Claims. Based on the Wind-Down Debtors' books and records, the

Reclassified Claims, and applicable law, the Reviewing Parties believe that such Corrected Reclassified Claims represent the appropriate classification and priority for each respective Proof of Claim. Failure to reclassify the Reclassified Claims could result in an improper recovery on account of the Reclassified Claims. Therefore, the Wind-Down Debtor seeks entry of an order reclassifying the Reclassified Claims identified on **Schedule 1** to the Corrected Claims.

28. For the avoidance of doubt, this Objection does not seek to allow the Corrected Claims identified on **Schedule 1**. The Wind-Down Debtor and/or GUC Trustee, as applicable, reserves the right to object to the Corrected Claims on any grounds whatsoever.

Reservation of Rights

29. 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 the Corrected Claims, on any grounds whatsoever. **The unsecured amounts listed on Schedule 1, 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.**

30. 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 Corrected 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

31. To the extent that a response is filed regarding any Reclassified Claim and the Wind-Down Debtor is unable to resolve any such response, each such Reclassified Claim, and the Objection as it pertains to such Reclassified 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

32. 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 Debtors request 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/ Victoria Argeroplos

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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/ Victoria Argeroplos

Victoria Argeroplos

Exhibit A

Edwards Declaration

**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)
)	

**DECLARATION OF SUSANNE EDWARDS IN SUPPORT
OF THE WIND-DOWN DEBTOR'S EIGHTH OMNIBUS OBJECTION
TO CERTAIN PROOFS OF CLAIM (RECLASSIFIED SECURED 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 Eighth Omnibus Objection to Certain Proofs of Claim (Reclassified Secured Claims)* (the "Objection")² and I have reviewed the related Schedule 1 thereto.

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 shall have the same meaning ascribed to them in the Objection.

3. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. In evaluating the Reclassified Claims, the Reviewing Parties reviewed the Wind-Down Debtors' books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, and determined that each Reclassified Claim should be modified to a general unsecured claim. The Reviewing Parties also performed a UCC search in Delaware (the state of the Debtors' incorporation) and Texas to investigate whether any perfected liens existed. According to the results of those searches, the holders of the Reclassified Claims do not have a UCC-1 on file against the applicable Debtor with the Delaware Secretary of State's Office or the Texas Secretary of State's Office.

4. Specifically, I reviewed the search results of a UCC search of both Debtors' names in Delaware and determined that there are no UCC-1s on file by or on behalf of Element Fleet Corporation (Claim 688), Ford Motor Company (Claim 533), Genera Corporation dba TYC Americas (Claim 44), Ankita Sharma (Claim 426), United Remanufacturing Co Inc (Claim 171), or W.W. Grainger, Inc. (Claim 127). I also reviewed the Debtors' books and records regarding the foregoing Claimants and found no agreement granting a security interest to the foregoing Claimants.

5. Each Reclassified Claim listed on **Schedule 1** to the Order asserts a claim for which the holder did not perfect a lien prepetition. Consequently, the Wind-Down Debtor does not believe it is liable for the Reclassified Claims as currently filed. I do not believe that the Reclassified Claims are entitled to secured status, and I agree with and adopt as my testimony the analysis detailed in the Objection and in the column "Reason for Modification" on **Schedule 1** to the Order.

6. The Reclassified Claims should be modified and reclassified to general unsecured claims as set forth in the “Modified Claim” column on **Schedule 1**. I believe that the reclassification of each Reclassified Claim on the terms set forth in the Objection and **Schedule 1** 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
EIGHTH OMNIBUS OBJECTION TO CERTAIN
PROOFS OF CLAIM (RECLASSIFIED SECURED 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 Eighth Omnibus Objection to Certain Proofs of Claim (Reclassified Secured 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 a hearing on the Objection were appropriate

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.

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 Reclassified Claim identified on **Schedule 1** attached to this Order is modified and reclassified to the extent provided in the column titled “Modified Claim” on the **Schedule 1** attached hereto; *provided* that this Order does not Allow the Corrected Claims identified on **Schedule 1**.

2. Nothing in this Order affects the Wind-Down Debtor’s and/or GUC Trustee’s rights to object to any Surviving Claim on any applicable grounds.

3. 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.

4. To the extent a response is filed regarding any Reclassified Claim, each such Reclassified Claim, and the Objection as it pertains to such Reclassified 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 Reclassified Claim.

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 claim, including the Corrected 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.

6. 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 Corrected 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.

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

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

9. 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

Reclassified Secured Claims

Auto Plus Auto Sales, LLC
 Reclassified Secured Claims

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed		Modified Claim		Reason for Modification
Ankita Sharma Address onfile	4/24/2023	IEH Auto Parts Holding LLC 23-90054	426	Secured:	UNLIQUIDATED	Secured:	\$ -	Claim asserts an unliquidated secured amount allegedly secured by a lien on a motor vehicle. However, the claim is for a personal injury and does not provide any evidence of perfection of any alleged security. The Debtors' books and records do not reflect a grant of a security interest, and the Wind Down Debtor has performed a UCC search to confirm that Claimant did not file a UCC-1 against this Debtor. The Wind Down Debtor believes that this claim is unsecured. See paragraph 23 of Objection.
				Admin:	-	Admin:	-	
				Priority:	-	Priority:	-	
				Unsecured:	UNLIQUIDATED	Unsecured:	UNLIQUIDATED	
				Total:	\$ -	Total:	\$ -	
Element Fleet Corporation 940 Ridgebrook Road New York, NY 10010	7/14/2023	IEH Auto Parts LLC 23-90057	688	Secured:	UNLIQUIDATED	Secured:	\$ -	Claim is unliquidated and based on rejection of an executory contract and does not evidence a properly perfected prepetition lien. The Debtors' books and records do not reflect a grant of a security interest, and the Wind Down Debtor has performed a UCC search to confirm that Claimant did not file a UCC-1 against this Debtor. Claimant admits it has foreclosed any alleged security interest by repossessing and disposing of vehicles. Claim is therefore unsecured as to any amounts owed over the value of the collateral received by Claimant. See paragraph 20 of Objection.
				Admin:	-	Admin:	-	
				Priority:	-	Priority:	-	
				Unsecured:	UNLIQUIDATED	Unsecured:	UNLIQUIDATED	
				Total:	\$ -	Total:	\$ -	
Ford Motor Company c/o Severson and Werson 595 Market Street, Suite 2600 New York, NY 10010	4/28/2023	IEH Auto Parts LLC 23-90057	533	Secured:	UNLIQUIDATED	Secured:	\$ -	Claim does not include evidence of a grant of a security interest, nor of perfection of a security interest. The Debtors' books and records do not reflect a grant of a security interest, and the Wind Down Debtor has performed a UCC search to confirm that Claimant did not file a UCC-1 against this Debtor. The Wind Down Debtor believes that this claim is unsecured. See paragraph 21 of Objection.
				Admin:	-	Admin:	-	
				Priority:	-	Priority:	-	
				Unsecured:	UNLIQUIDATED	Unsecured:	UNLIQUIDATED	
				Total:	\$ -	Total:	\$ -	
Genera Corporation dba TYC Americas 2800 Saturn St New York, NY 10010	2/22/2023	IEH Auto Parts Holding LLC 23-90054	44	Secured:	\$ 7,141.74	Secured:	\$ -	Claim does not include evidence of perfection of a security interest. The Debtors' books and records do not reflect a grant of a security interest, and the Wind Down Debtor has performed a UCC search to confirm that Claimant did not file a UCC-1 against this Debtor. The Wind Down Debtor believes that this claim is unsecured. See paragraph 22 of Objection.
				Admin:	-	Admin:	-	
				Priority:	-	Priority:	-	
				Unsecured:	-	Unsecured:	7,141.74	
				Total:	\$ 7,141.74	Total:	\$ 7,141.74	
United Remanufacturing Co Inc 9550 Soreng Ave New York, NY 10010	3/22/2023	IEH Auto Parts Holding LLC 23-90054	171	Secured:	\$ 18,071.11	Secured:	\$ -	Claim asserts that property owned by the Claimant was in Debtors' possession via consignment but does not include any consignment agreement, inventory list, or evidence of perfection. The proof of claim appears to include an email to a non-Debtor and an unsigned, unlabeled document stating a "consignment value" in the amount of the Claim. The Debtors' books and records do not reflect a grant of a security interest, and the Wind Down Debtor has performed a UCC search to confirm that Claimant did not file a UCC-1 against this Debtor. The Wind Down Debtor believes that this claim is unsecured. See paragraph 24 of Objection.
				Admin:	-	Admin:	-	
				Priority:	-	Priority:	-	
				Unsecured:	-	Unsecured:	18,071.11	
				Total:	\$ 18,071.11	Total:	\$ 18,071.11	
W. W. Grainger, Inc 401 S. Wright Rd. New York, NY 10010	3/15/2023	IEH Auto Parts Holding LLC 23-90054	127	Secured:	\$ 39,241.41	Secured:	\$ -	Claim asserts a secured amount of \$39,241.41 perfected by a reclamation demand letter under 11 U.S.C. 546(c) (which codifies a seller's right of reclamation). A reclamation demand letter under 546(c) does not provide a basis for perfection of a lien. The Debtors' books and records do not reflect a grant of a security interest, and the Wind Down Debtor has performed a UCC search to confirm that Claimant did not file a UCC-1 against this Debtor. The Wind Down Debtor believes that this claim is unsecured. See paragraph 25 of Objection.
				Admin:	17,615.11	Admin:	17,615.11	
				Priority:	-	Priority:	-	
				Unsecured:	51,075.19	Unsecured:	90,316.60	
				Total:	\$ 107,931.71	Total:	\$ 107,931.71	