

) 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)
)

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 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.

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>.



This Objection seeks to disallow certain proofs of claim. Claimants receiving this Objection should locate their names and claims on Schedules 1-6 to the Order attached to this Objection.

The above-captioned debtors (collectively, the “Debtors” as applicable, and after the effective date of their plan of reorganization, the “Wind-Down Debtors”) represent as follows in support of this omnibus claims objection (this “Objection”), and submit the *Declaration of Susanne Edwards in Support of the Wind-Down Debtors’ Omnibus Objection to Certain Proofs of Claim (Untimely Claims, No Liability Claims, Duplicate Claims, Satisfied Tax Claims, and Partially Satisfied Claim)* 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 the proof of claim identified on **Schedule 1** to the Order (collectively, the “Untimely Claim”), because each such claim was untimely filed;
- ii. Disallowing the proof of claim identified on **Schedule 2** to the Order (collectively, the “No Liability Claims”) because the Wind Down Debtor does not believe it is liable for such No Liability Claim; and
- iii. Disallowing the proofs of claim on **Schedule 3** to the Order (the “Satisfied Claims”) because the Wind-Down Debtor believes each such Satisfied Claim has 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.
- iv. Reducing and reclassifying the proof of claim identified on **Schedule 4** attached to the Order (the “Reclassified Claims”) because the Wind-Down Debtor believes such Reclassified Claim has been partially during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, court order, or in the ordinary course of business and that the remainder of such Reclassified Claim is not entitled to the asserted priority.
- v. Disallowing the proof of claim identified on **Schedule 5** attached to the Order (the “Duplicate Claims”) because the Wind-Down Debtor believes each Duplicate

Claim to be a duplicate of another proof of claim filed on behalf of the same claimant with respect of the same liabilities.

- vi. Disallowance of the proofs of claim identified on **Schedule 5** attached to the Order (the “**Satisfied Tax Claims**”) each Satisfied Tax Claim has 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.
- vii. Reducing and allowing the proof of claim identified on **Schedule 6** attached to the Order (the “**Partially Satisfied Claim**”) with such Partially Satisfied Claim having been partially satisfied during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, court order, or ordinary course of business and allowing a reduced claim.

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

Jurisdiction, Venue, and Procedural Background

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 matter is a core proceeding within the meaning of 28 U.S.C. § 157. The Wind-Down Debtors confirm their consent, pursuant to rule 7008 of the Bankruptcy Rules, 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 relief requested herein is sought pursuant to §§ 105(a) and 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”), Bankruptcy Rule 3007, and Rules 9013-1 and 3007-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “**Bankruptcy Local Rules**”).

6. On January 31, 2023 (the “Petition Date”), IEH Auto Parts Holding LLC and certain of its affiliates (collectively, the “Debtors”) filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of Michael Neyrey in Support of Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”) [Docket No. 24].

7. On February 1, 2023, the Court entered an order [Docket No. 4] authorizing procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). On February 14, 2023, the United States Trustee for the Southern District of Texas (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Committee”) [Docket No. 99].

8. 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.

9. 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.

10. On October 6, 2023, the Wind-Down Debtors filed their notice of occurrence of effective date (the “Notice of Effective Date”) [Docket No. 922] and emerged from bankruptcy.

The Claims Reconciliation Process

11. On March 13, 2023, the Court entered the *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, (IV) Approving Notice of Bar Dates, and (V) Granting Related Relief* [Docket No. 222] (the “Bar Date Order”), establishing certain dates and deadlines for filing proofs of claims in these chapter 11 cases (collectively, the “Proofs of Claims”). Pursuant to the Bar Date Order, among other things, the Court established: (a) May 1, 2023 at 5:00 p.m., prevailing Central Time, as the deadline for all non-governmental entities holding or wishing to assert a “claim” (as defined in § 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date to file a proof of such claim in writing (the “General Bar Date”); and (b) July 31, 2023 at 5:00 p.m., prevailing Central Time, as the deadline for all governmental units holding or wishing to assert a “claim” (as defined in § 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date to file a proof of such claim in writing (the “Governmental Bar Date,” and collectively with the General Bar Date, the “Bar Dates”).²

12. On March 31, 2023, the Wind-Down Debtors filed their respective Schedules D, E, and F of the schedules of assets and liabilities (the “Original Schedules D, E and F”) pursuant to Bankruptcy Rule 1007(b). On June 29, 2020, the Wind-Down Debtors filed their respective

² For clarity, the Bar Date Order further established the deadline by which claims arising from the Debtors’ rejection of unexpired leases and executory contracts and claims related to the amendment of the Debtors’ Schedules must be filed. Each of such deadlines are incorporated into the defined term “Bar Dates” by this reference.

Schedules A/B, G, and H, and statements of financial affairs (the “Original Schedules A/B, G and H and SOFA”). On May 18, 2023, the Wind-Down Debtors filed certain amended schedules of assets and liabilities (the “Amended Schedules” and, together with the Original Schedules D, E and F and the Original Schedules A/B, G and H and SOFA, each as amended or supplemented from time to time, the “Schedules”).

13. 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 or modified as set forth herein.

Objection

14. Section 502 of the Bankruptcy Code provides, in pertinent part, as follows: “[a] claim or interest, proof of which is filed under § 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest ... objects.” 11 U.S.C. § 502. Section 502(b)(1) provides that a court shall not allow a claim if “such claim is not timely filed” *See* 11 U.S.C. § 502(b)(9). Moreover, Bankruptcy Rule 3007 provides certain grounds upon which “objections to more than one claim may be joined in an omnibus objection,” which includes 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 [Bankruptcy] Code, 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 § 502(a) of the Bankruptcy Code. *See, e.g., In re Tran*, 351 B.R. 440, 444 (Bankr. S.D. Tex. 2006), *aff'd*, 369 B.R. 312 (S.D. Tex. 2007) (holding that a properly filed proof of claim is prima facie evidence of the validity and amount of the claim). 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) ("If, however, evidence rebutting the claim is brought forth, then the claimant must produce additional evidence to "prove the validity of the claim by a preponderance of the evidence."). 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." *Id.*

The Untimely Claim

16. As set forth in the Edwards Declaration, the Wind-Down Debtor has reviewed its books and records, the claims register, the Untimely Claim, and any documents filed in support therewith, if any, and determined that each Untimely Claim identified on **Schedule 1** 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.

17. The Wind-Down Debtor has determined that the Untimely Claim listed on **Schedule 1** was filed after the applicable Bar Date and, under the terms of the Bar Date order is barred. Failure to disallow the Untimely Claim in accordance with the specific terms of the Bar Date Order could result in the relevant claimant receiving an unwarranted recovery against the

Wind-Down Debtor's estate to the detriment of similarly situated creditors. Therefore, the Wind-Down Debtor requests that the Court enter an order disallowing the Untimely Claim identified on **Schedule 1** to the Order.

The No Liability Claims

18. As set forth in the Edwards Declaration, the Wind-Down Debtor has reviewed the No Liability Claims identified on **Schedule 2** to the Order (the "**No Liability Claims**") and its books and records and does not believe that the No Liability Claims are liabilities of the Wind-Down Debtor. The specific no liability bases are set forth on **Schedule 2** to the Order.

19. Failure to disallow the No Liability Claims could result in the relevant Claimants receiving an unwarranted recovery against the Wind-Down Debtors to the detriment of other similarly situated creditors. Elimination of these No Liability Claims will enable the Wind-Down Debtors to maintain a more accurate claims register and will not prejudice the Claimants.

20. The Wind-Down Debtor requests that the Court enter the Order disallowing the No Liability Claims identified on **Schedule 2** to the Order.

Satisfied Claims

21. As set forth in the Edwards Declaration, the Wind-Down Debtor has reviewed its books and records and the claims register and has determined that the Satisfied Claims identified on **Schedule 3** to the Order were fully satisfied during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, a Court order, or the Plan. The Wind-Down Debtor does not believe that it owes the amounts listed on **Schedule 3** to the Order. Specifically, the Satisfied Claims were (a) satisfied in full by payment of the applicable cure amount; (b) satisfied by payment; or (c) satisfied by performance of the underlying bond obligation and release of the applicable collateral. Failure to disallow or modify the Satisfied Claims could result in the

claimants receiving an unwarranted recovery against the Wind-Down Debtor to the detriment of other similarly situated creditors. Elimination or modification of the Satisfied Claims will enable the Wind-Down Debtor to maintain a more accurate claims register and will not prejudice the claimants. The Wind-Down Debtor requests that the Court enter the Order disallowing or modifying the Satisfied Claims as set forth on **Schedule 3** to the Order.

The Reclassified Claim

22. As set forth in the Edwards Declaration, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtor's books and records, the claims register, the Reclassified Claim, and any documents filed in support therewith, if any, and determined that the Reclassified Claim, as filed, does not accurately reflect the correct classification or priority, in part or in full, under applicable law for each Reclassified Claim, as further explained on **Schedule 4** attached to the Order.

23. As annotated in the column entitled "Basis for Disallowance/Modification" on **Schedule 4** to the Order, the Reclassified Claim was reclassified as Proof of Claim No. 54 which has been satisfied based on the review of the books and records of the Wind-Down Debtor.

Reclassification and Disallowance of Priority Claim Asserted in Reclassified Claim Number 354

24. As provided in **Schedule 4** the priority asserted by the Reclassified Claim of General Motors LLC improperly asserts 507(a)(2) priority and should be disallowed. Reclassified Claim number 354, filed by General Motors LLC asserts an administrative amount under section 507(a)(2) of the Bankruptcy Code. Bankruptcy Code section 507(a)(2) grants priority to administrative expenses allowed under section 503(b) of the Bankruptcy Code. Based on a review of the Reclassified Claim, the documents attached thereto, a reasonable review of the Wind-Down Debtor's books and records, the Wind-Down Debtor believes the Reclassified Claim improperly

asserts a claim under section 503(b)(9) of the Bankruptcy Code in the amount of \$541.50 as these orders were placed by and sent directly to the Debtors' customers and were never received by or delivered to the Debtor. Additionally, based upon review of the Debtors' books and records, \$41,117.42 should be disallowed as no supporting documentation has been provided and \$88,020.50 should be disallowed as payments have been cleared in the Debtor's accounting system which means the invoice was paid or rejected by the Debtors. An invoice would be rejected in an instance like product returns, short payments due to a variance in what was ordered by the Debtor and what goods were actually received from the vendor and similar circumstances.

25. Section 503(b)(9) of the Bankruptcy Code provides administrative priority status to claims for "the value of any goods received by the debtor within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business." 11 U.S.C. § 503(b)(9). The Reclassified Claim, as filed, is not entitled to administrative claim status because the goods were not received within the 20-day period prior to the Petition Date as required by section 503(b)(9). To the extent the Claimant ultimately asserts it benefits from a different subsection of 503(b), the Wind-Down Debtor reserves all rights to object to such assertion on any and all bases.

The Duplicate Claims

26. As set forth in the Edwards Declaration, the Reviewing Parties reviewed the Wind-Down Debtor's books and records, the claims register, the Duplicate Claims identified on **Schedule 5**, and any documents filed in support therewith, if any, and believe the Duplicate Claims are duplicative of the claim identified in the column entitled "Basis for Disallowance" on **Schedule 5** to the Order.

27. The Duplicate Claims are therefore duplicative of the Remaining Duplicate Claims. The Wind-Down Debtor does not believe that it is liable for both the Duplicate Claim and the Remaining Duplicate Claim. To allow both the Duplicate Claims and the Remaining Duplicate Claims to remain on the claims register would lead to multiple recoveries on a single claim. The Wind-Down Debtor requests that the Court disallow the Duplicate Claims identified on **Schedule 5** to the Order.

28. This Objection does not affect the Remaining Duplicate Claims identified on **Schedule 5**, and the Wind-Down Debtor reserves the right to object to the Remaining Duplicate Claims on any grounds whatsoever.

The Satisfied Tax Claims

29. As set forth in the Edwards Declaration, the Reviewing Parties thoroughly reviewed the Wind-Down Debtor's books and records and support provided by the Wind-Down Debtor, including the relevant company databases, the claims register, the Satisfied Tax Claims, and documents filed in support therewith, if any, and have determined that the Satisfied Tax Claims have been satisfied prior to and/or during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, *Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees, and (II) Granting Related Relief* (the "**Tax Order**") [Docket No. 43], or other Court orders.

30. Specifically, each of the taxing authorities listed in **Schedule 6** has filed a proof of claim against one or more of the Debtors asserting a liability for unpaid taxes in the amount indicated on **Schedule 6**. The tax liability for each Satisfied Tax Claim has been paid in full by the Debtors or Wind-Down Debtor in the ordinary course of business. Accordingly, the Wind-Down Debtor has no outstanding obligations with respect to the Satisfied Tax Claims.

31. Failure to disallow the Satisfied Tax Claims could result in the applicable claimants receiving multiple recoveries against the Reorganized Debtors to the detriment of other similarly situated creditors. The Wind-Down Debtor seeks entry of an order disallowing the Satisfied Tax Claims identified on **Schedule 6** in their entirety.

Partially Satisfied Claim

32. As set forth in the Edwards Declaration, the Reviewing Parties thoroughly reviewed the Wind-Down Debtor's books and records and support provided by the Wind-Down Debtor, the claims register, the Partially Satisfied Claims, and any documents filed in support therewith, if any, and believe that the Partially Satisfied Claim has been partially satisfied during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, Court orders, or in the ordinary course of the Wind-Down Debtor's business. Specifically, the Partially Satisfied Claims were partially satisfied by the Debtor in the amount on the date and in the manner set forth on **Schedule 7**.

33. Accordingly, a portion of each Partially Satisfied Claim no longer represents a valid, outstanding, prepetition claim, and should be reduced to the amount set forth in the column entitled "Modified Claim." The Reviewing Parties believe that such "Modified Claim" amount represents the appropriate amount for the Satisfied Proofs of Claim (the "**Corrected Partially Satisfied Claims**") as reflected in the Wind-Down Debtor's books and records. Failure to modify the Partially Satisfied Claims could result in a greater than 100% recovery on account of the Partially Satisfied Claims. Therefore, the Wind-Down Debtor requests that the Court enter an order reducing the Partially Satisfied Claims identified on **Schedule 7** to the Order to the amounts set forth in the column entitled "Modified Claim."

Reservation of Rights

34. 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 Claim, or Satisfied Claims (collectively, the “Surviving Claims”), on any grounds whatsoever. **The unsecured amounts listed on Schedules 1–7, 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.**

35. 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

36. To the extent that a response is filed regarding any Objected Claim and the Wind-Down Debtors are 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. The Wind-Down Debtors request that any order entered by the Court regarding an objection be deemed a separate order with respect to each proof of claim.

Notice

37. 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.

WHEREFORE, the Wind-Down Debtor requests that the Court enter an Order granting the relief requested herein, and such other and further relief as is just and equitable.

Date: February 28, 2025

Respectfully submitted,

TRAN SINGH LLP

/s/Susan Tran Adams

Susan Tran Adams | TBN: 24075648

Brendon Singh | TBN: 24075646

2502 La Branch Street

Houston TX 77004

Ph: (832) 975-7300

Fax: (832) 975-7301

stran@ts-llp.com

Conflicts Counsel to the Wind-Down Debtor

Certificate of Service

I certify that on the February 28, 2025 I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Susan Tran Adams

Susan Tran Adams

EXHIBIT 1

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 DEBTORS' OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (SATISFIED CLAIMS AND NO
LIABILITY CLAIMS)**

I, Susanne Edwards, hereby declare under penalty of perjury:

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 (Untimely Claim, No Liability*

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>.

Claim, Satisfied Claim, Reclassified Claim, Duplicate Claim, Satisfied Tax Claim, or Partially Satisfied Claim) (the “Objection”)² and I have reviewed the related schedules.

3. I believe that the assertions made in the Objection are accurate. In evaluating the Untimely Claim, No Liability Claims, and Satisfied Claim, I have reviewed the Debtor’s books and records and the relevant Proofs of Claim, as well as the supporting documentation provided by each claimant, and believe that each Untimely Claim, No Liability Claim, Satisfied Claims, Reclassified Claims, Duplicate Claim, Satisfied Tax Claims, and Partially Satisfied Claim should be disallowed as set forth on **Schedule 1**, **Schedule 2**, **Schedule 3** , **Schedule 4**, **Schedule 5**, **Schedule 6**, and **Schedule 7** to the Order. I believe that the disallowance of the Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claim, Satisfied Tax Claims, and Partially Satisfied Claim on the terms set forth in the Objection is appropriate.

I. Untimely Claim

4. I believe that the Untimely Claim listed on **Schedule 1** 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 Claim was filed. I believe that the disallowance of the Untimely Claim on the terms set forth in the Objection and **Schedule 1** to the Order is appropriate.

II. No Liability Claims

5. To the best of my knowledge, information, and belief, the Wind-Down Debtor has reviewed the No Liability Claims identified on **Schedule 2** to the Order (the “No Liability Claims”) and based on its books and records and do not believe that the No Liability Claims are liabilities of the Wind-Down Debtors. One of the claims pertains to equipment that was sold via an Asset

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

Purchase Agreement with APH Stores, Inc. on June 2, 2023. As a result of the agreement, the liability to the Claimant was assumed and assigned by the buyer, representing no liability to the estate. Schedule 2 also includes 2 claims that pertain to cash collateral and a letter of credit. For both of these claims, there is no remaining liability and the collateral is set for release.

III. Satisfied Claims

6. To the best of my knowledge, information, and belief, the Satisfied Claim identified on **Schedule 3** to the Order was fully satisfied during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, a Court order, or the Plan. Specifically, the Satisfied Claim was satisfied by payment. I believe that disallowance of the Satisfied Claim on the terms set forth in the Objection and **Schedule 3** is appropriate.

IV. Reclassified Claim

7. To the best of my knowledge, information, and belief, the Reclassified Claim of General Motors LLC is to be modified and reclassified as set forth in the “Basis for Disallowance/Modification” column on **Schedule 4**.

V. Duplicate Claims

8. The Duplicative Claims substantively duplicate another proof of claim filed on behalf of the same claimant with respect to the same liabilities. I believe that the disallowance of the Duplicate Claims on the terms set forth in the Objection and **Schedule 5** to the Order is appropriate as the claimants that filed the Duplicative Claims are not entitled to payment on both claims.

VI. Satisfied Tax Claims

9. I believe that the Satisfied Tax Claims identified on **Schedule 6** to the Order were fully satisfied or released during these chapter 11 cases in accordance with the Bankruptcy Code,

any applicable rules, the Tax Order, or other Court order as specified in the Objection and **Schedule 6** to the Order. I believe that disallowance of the Satisfied Tax Claims on the terms set forth in the Objection and **Schedule 6** is accurate and appropriate.

VII. Partially Satisfied Claims

10. To the best of my knowledge, information, and belief, the Reviewing Parties determined that the Partially Satisfied Claims listed on **Schedule 7** to the Order was partially satisfied during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, a Court order, or in the ordinary course of business on the date and in the manner set forth on **Schedule 7**. Failure to reduce the Partially Satisfied Claims could result in a greater than 100% recovery on account of the Partially Satisfied Claims. As such, I believe that the reduction of the Partially Satisfied Claims on the terms set forth in the Objection and **Schedule 7** 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 belief.

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, ³	)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor.	)	(Formerly Jointly Administered under
	)	Lead Case IEH Auto Parts Holding
	)	LLC, Case No. 23-90054)
)	

**ORDER SUSTAINING WIND-DOWN DEBTOR'S OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (UNTIMELY CLAIM, NO
LIABILITY CLAIMS, SATISFIED CLAIM, RECLASSIFIED CLAIMS, DUPLICATE
CLAIM, AND SATISFIED TAX CLAIM)**

Upon the objection (the “Objection”)⁴ of the above-captioned Wind-Down Debtor for entry of an order (this “Order”) sustaining the Wind-Down Debtor’s Sixty-Eighth Omnibus Objection to certain Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claim, and Satisfied Tax Claim 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)(2); 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 Debtor’s estate, its creditors, and other parties in interest; and this Court having found that the Wind-Down Debtor’s notice of the Objection and opportunity

³ 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>.

⁴ Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Objection.

for 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 having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing 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. The Untimely Claims identified on Schedule 1 attached to this Order is disallowed in its entirety as provided in Schedule 1 attached to this Order.

2. The No Liability Claim identified on Schedule 2 attached to this Order are disallowed in its entirety.

3. The Satisfied Claim identified on Schedule 3 attached to this Order is disallowed in its entirety.

4. The Reclassified Claim identified on Schedule 4 attached to this Order are disallowed in their entirety or modified in accordance with Schedule 4 attached to this Order.

5. The Duplicate Claim identified on Schedule 5 attached to this Order is disallowed in its entirety.

6. Each Satisfied Tax Claim identified on Schedule 6 attached to this Order is disallowed; *provided* that nothing herein affects general unsecured amounts, if any, asserted in the proof of claim identified in the column titled “Claim as Filed.”

7. The Partially Satisfied Claim identified on Schedule 7 attached to this Order is reduced to reflect the amount set forth in the column titled “Modified Claim” to the extent set forth

on **Schedule 7** attached hereto; *provided* that this Order does not Allow the Corrected Partially Satisfied Claim.

8. The Wind-Down Debtor's claims, noticing, and solicitation agent, Verita Global, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in the Order.

9. To the extent a response is filed regarding any Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claim, and Satisfied Tax Claim and the Objection as it pertains to such Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claims, and Satisfied Tax 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 Untimely Claim, No Liability Claims, or Satisfied Claim.

10. 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 Reorganized Debtor entity; (b) a waiver of the Wind-Down Debtor's right 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 or defined in this Objection or any order granting the relief requested by this Objection; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to § 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.

11. 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.

12. 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.

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

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

15. 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
Houston, Texas

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Untimely Claims

Schedule 1

Untimely Claim

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecured Amount	Total Claim	Basis for Disallowance
683	Constellation NewEnergy, Inc. 1310 Point Stsreet 12th Floor Baltimore, MD 21231				\$ 307,057.35	\$ 307,057.35	Untimely proof of claim filed on July 10, 2023

Schedule 2

No Liability Claims

Schedule 2

No Liability Claims

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecured Amount	Total Claim	Basis for Disallowance
128	Wells Fargo 800 Walnut Street MAC F0008-055 Des Moines, IA 50309		\$ 48,641.00		\$ 831.28	\$ 49,472.28	Based upon review of records of Wind-Down Debtor, basis of claim is equipment lease and IEH Auto Parts LLC entered into an Asset Purchase Agreement dated June 2, 2023 with APH Stores, Inc. where it purchased certain assets and assumed certain liabilities. No liability as this claim was Assumed Liability as part of the APH Asset Purchase Agreement (Paragraph 2.2)
645	Liberty Mutual Insurance Company 1001 Fourth Ave., Ste 3800 Seattle, WA 98155		\$ 900,000.00			\$ 900,000.00	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.
703	Texas Comptroller Public Accounts	\$ 162,000.00				\$ 162,000.00	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, the claimed amounts are not payable by a Debtor.
706	Texas Comptroller Public Accounts	\$ 162,000.00				\$ 162,000.00	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, the claimed amounts are not payable by a Debtor

Schedule 3

Satisfied Claims

Schedule 3
Satisfied Claims

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecured	Total Claim	Modified Claim	Basis for Disallowance/Modification
431	Getty Properties Corp 400 RXR Plaza Uniondale, NY 11556		\$ 4,000.00		\$ 370.58	\$ 4,370.58	\$ -	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to Elliott Auto Supply Co., Inc. pursuant to the Sale Order at Docket No. 585. The Debtors satisfied the cure amount of \$8,987.69 as of June 12, 2023 (pursuant to the cure amount listed on the notice at Docket No. 741). 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 avoidance of doubt, the general unsecured amount listed in the "Claim as Filed" column was previously disallowed pursuant to <i>Order Sustaining GUC Trustee's Fourth Omnibus Objection to Claims (Assigned Contract Claims)</i> [Docket No. 89].
14	Harris County et al P.O. Box 3064 Houston, Texas 77253		\$ 80.79			\$ 80.79	\$ -	Disallowed as a result of remaining reclassified claim no. 54 that has been satisfied
565	Fidelity and Deposit Company of Maryland c/o Duane J. Brescia Clark Hill Plc 720 Brazos Street, Suite 700 Austin, Texas 78701		\$ 2,636,439.50		\$ 363,560.50	\$ 3,000,000.00	secured claim (estimated): \$41000	Based upon review of records of Wind-Down Debtor, basis of liability is bond required for vendor inventory. Based on correspondence from claimant, primary obligations pursuant to bond have been satisfied and released as of February 2025 and liability to be reduced to allow \$41,000 (estimated) in attorneys fees recoverable under bond agreement.

Schedule 4

Reclassified Claims

Schedule 4

Reclassified Claims

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecured Amount		Total Claim	Basis for Disallowance/Modification
354	General Motors LLC E. Todd Sable Honigman LLP 2290 First National Building 660 Woodward Avenue Detroit, Michigan 48226	\$ 287,162.48	\$	-		\$ 1,209,884.40	Priority: \$157,483.00; General Unsecured Claim: \$541.50	Modification of priority portion of claim of \$287,162.48. Based upon review of records, \$157,483.00 is due and owing but \$41,117.42 to be disallowed due to no record of invoices and lack of supporting documentation; \$88,020.50 to be disallowed as invoices were either paid or rejected, such as product returns, payment in full, short payments due to variance in product fulfillment, and/or short payments due to pricing discrepancies; and \$541.50 to be reclassified as general unsecured claim as not eligible for 503(b)(9) treatment as dropship orders are orders placed directly with vendor and sent to customs and not received by the Debtors.

Schedule 5

Duplicate Claims

Schedule 5

Duplicated Claim

Assigned Claim Number	Claimant	Priority Amount	Secured Amount	General Uns	Total Claim	Remaining Claim	Basis for Disallowance
530	Liberty Mutual Insurance Company 1001 Fourth Ave., Ste 3800 Seattle, WA 98154		\$ 900,000.00		\$ 900,000.00	645	Duplicate of Claim No. 645
12	Harris County et al P.O. Box 30+65 Houston, Texas 77254		\$93,342.79		\$93,342.79	54	Claim is a duplicate of Claim no. 54 which is an amended proof of claim of Claim no. 12. Payment was made with check #82193110 for \$6,452.80 on 1/17/24 and check #82193124 for \$78,096.41 on 1/17/24.

Schedule 6

Satisfied Tax Claims

Schedule 6
(Satisfied Tax Claims)

<u>Assigned Claim Number</u>	<u>Claimant</u>	<u>Priority Amount</u>	<u>Secured Amount</u>	<u>General Unsecured Claim</u>	<u>Total Claim</u>	<u>Basis for Disallowance</u>
54	Harris County et al P.O. Box 30+65 Houston, Texas 77253		\$ 87,001.60		\$ 87,001.60	The filed claim is an estimated amount. The actual tax liability is \$ 84,549.21 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$ 84,549.21 on 1/31/2024.
105	Brazoria County, et al 1235 North Loop West Ste 600 New York, NY 10010		\$ 15,249.34		\$ 15,249.34	The filed claim is an estimated amount. The actual tax liability is \$ 13,551 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$ 13,551.19 on 4/03/2024
301	Pasadena Independent School District 1235 North Loop West Ste 600 New York, NY 10010		\$ 7,739.67		\$ 7,739.67	The filed claim is an estimated amount. The actual tax liability is \$ 6,157.87 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$ 6,157.87 in January 2023

Schedule 7
Partially Satisfied Claims

Schedule Z
Partially Satisfied Claims

<u>Assigned Claim</u>	<u>Claimant</u>	<u>Filed Priority An</u>	<u>Filed Secured Amount</u>	<u>Filed General Unsecured Claim</u>	<u>Total Claim</u>	<u>Modified Claim</u>	<u>Explanation</u>
565	Fidelity and Deposit Company of Maryland c/o Duane J. Brescia Clark Hill Plc 720 Brazos Street, Suite 700 Austin, Texas 78701		\$ 2,636,439.50	\$ 363,560.50	\$ 3,000,000.00	General Unsecured Claim in the amount of \$41,038.90	Based upon review of records of Wind-Down Debtor, basis of liability is bond required for vendor inventory and liability to be reduced to allow \$41,038.90 in attorneys fees with no other liability confirmed by the claimant.

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

In re:	)	Chapter 11
)	
AUTO PLUS AUTO SALES LLC, ³	)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor.	)	(Formerly Jointly Administered under
	)	Lead Case IEH Auto Parts Holding
	)	LLC, Case No. 23-90054)
)	

**ORDER SUSTAINING WIND-DOWN DEBTOR'S OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (UNTIMELY CLAIM, NO
LIABILITY CLAIMS, SATISFIED CLAIM, RECLASSIFIED CLAIMS, DUPLICATE
CLAIM, AND SATISFIED TAX CLAIM)**

Upon the objection (the “Objection”)⁴ of the above-captioned Wind-Down Debtor for entry of an order (this “Order”) sustaining the Wind-Down Debtor’s Sixty-Eighth Omnibus Objection to certain Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claim, and Satisfied Tax Claim 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)(2); 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 Debtor’s estate, its creditors, and other parties in interest; and this Court having found that the Wind-Down Debtor’s notice of the Objection and opportunity

³ 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>.

⁴ Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Objection.

for 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 having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing 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. The Untimely Claims identified on Schedule 1 attached to this Order is disallowed in its entirety as provided in Schedule 1 attached to this Order.

2. The No Liability Claim identified on Schedule 2 attached to this Order are disallowed in its entirety.

3. The Satisfied Claim identified on Schedule 3 attached to this Order is disallowed in its entirety.

4. The Reclassified Claim identified on Schedule 4 attached to this Order are disallowed in their entirety or modified in accordance with Schedule 4 attached to this Order.

5. The Duplicate Claim identified on Schedule 5 attached to this Order is disallowed in its entirety.

6. Each Satisfied Tax Claim identified on Schedule 6 attached to this Order is disallowed; *provided* that nothing herein affects general unsecured amounts, if any, asserted in the proof of claim identified in the column titled “Claim as Filed.”

7. The Partially Satisfied Claim identified on Schedule 7 attached to this Order is reduced to reflect the amount set forth in the column titled “Modified Claim” to the extent set forth

on **Schedule 7** attached hereto; *provided* that this Order does not Allow the Corrected Partially Satisfied Claim.

8. The Wind-Down Debtor's claims, noticing, and solicitation agent, Verita Global, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in the Order.

9. To the extent a response is filed regarding any Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claim, and Satisfied Tax Claim and the Objection as it pertains to such Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claims, and Satisfied Tax 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 Untimely Claim, No Liability Claims, or Satisfied Claim.

10. 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 Reorganized Debtor entity; (b) a waiver of the Wind-Down Debtor's right 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 or defined in this Objection or any order granting the relief requested by this Objection; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to § 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.

11. 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.

12. 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.

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

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

15. 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
Houston, Texas

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Untimely Claims

Schedule 1

Untimely Claim

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecured Amount	Total Claim	Basis for Disallowance
683	Constellation NewEnergy, Inc. 1310 Point Stsreet 12th Floor Baltimore, MD 21231				\$ 307,057.35	\$ 307,057.35	Untimely proof of claim filed on July 10, 2023

Schedule 2

No Liability Claims

Schedule 2

No Liability Claims

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecured Amount	Total Claim	Basis for Disallowance
128	Wells Fargo 800 Walnut Street MAC F0008-055 Des Moines, IA 50309		\$ 48,641.00		\$ 831.28	\$ 49,472.28	Based upon review of records of Wind-Down Debtor, basis of claim is equipment lease and IEH Auto Parts LLC entered into an Asset Purchase Agreement dated June 2, 2023 with APH Stores, Inc. where it purchased certain assets and assumed certain liabilities. No liability as this claim was Assumed Liability as part of the APH Asset Purchase Agreement (Paragraph 2.2)
645	Liberty Mutual Insurance Company 1001 Fourth Ave., Ste 3800 Seattle, WA 98155		\$ 900,000.00			\$ 900,000.00	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.
703	Texas Comptroller Public Accounts	\$ 162,000.00				\$ 162,000.00	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, the claimed amounts are not payable by a Debtor.
706	Texas Comptroller Public Accounts	\$ 162,000.00				\$ 162,000.00	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, the claimed amounts are not payable by a Debtor

Schedule 3

Satisfied Claims

Schedule 3
Satisfied Claims

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecured Amount	Total Claim	Modified Claim	Basis for Disallowance/Modification
431	Getty Properties Corp 400 RXR Plaza Uniondale, NY 11556		\$ 4,000.00		\$ 370.58	\$ 4,370.58	\$ -	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to Elliott Auto Supply Co., Inc. pursuant to the Sale Order at Docket No. 585. The Debtors satisfied the cure amount of \$8,987.69 as of June 12, 2023 (pursuant to the cure amount listed on the notice at Docket No. 741). 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 avoidance of doubt, the general unsecured amount listed in the "Claim as Filed" column was previously disallowed pursuant to <i>Order Sustaining GUC Trustee's Fourth Omnibus Objection to Claims (Assigned Contract Claims)</i> [Docket No. 89].
14	Harris County et al P.O. Box 3064 Houston, Texas 77253		\$ 80.79			\$ 80.79	\$ -	Disallowed as a result of remaining reclassified claim no. 54 that has been satisfied
565	Fidelity and Deposit Company of Maryland c/o Duane J. Brescia Clark Hill Plc 720 Brazos Street, Suite 700 Austin, Texas 78701		\$ 2,636,439.50		\$ 363,560.50	\$ 3,000,000.00	secured claim (estimated): \$41000	Based upon review of records of Wind-Down Debtor, basis of liability is bond required for vendor inventory. Based on correspondence from claimant, primary obligations pursuant to bond have been satisfied and released as of February 2025 and liability to be reduced to allow \$41,000 (estimated) in attorneys fees recoverable under bond agreement.

Schedule 4

Reclassified Claims

Schedule 4

Reclassified Claims

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecured Amount		Total Claim	Basis for Disallowance/Modification
354	General Motors LLC E. Todd Sable Honigman LLP 2290 First National Building 660 Woodward Avenue Detroit, Michigan 48226	\$ 287,162.48	\$	-		\$ 1,209,884.40	Priority: \$157,483.00; General Unsecured Claim: \$541.50	Modification of priority portion of claim of \$287,162.48. Based upon review of records, \$157,483.00 is due and owing but \$41,117.42 to be disallowed due to no record of invoices and lack of supporting documentation; \$88,020.50 to be disallowed as invoices were either paid or rejected, such as product returns, payment in full, short payments due to variance in product fulfillment, and/or short payments due to pricing discrepancies; and \$541.50 to be reclassified as general unsecured claim as not eligible for 503(b)(9) treatment as dropship orders are orders placed directly with vendor and sent to customs and not received by the Debtors.

Schedule 5

Duplicate Claims

Schedule 5

Duplicated Claim

Assigned Claim Number	Claimant	Priority Amount	Secured Amount	General Uns	Total Claim	Remaining Claim	Basis for Disallowance
530	Liberty Mutual Insurance Company 1001 Fourth Ave., Ste 3800 Seattle, WA 98154		\$ 900,000.00		\$ 900,000.00	645	Duplicate of Claim No. 645
12	Harris County et al P.O. Box 30+65 Houston, Texas 77254		\$93,342.79		\$93,342.79	54	Claim is a duplicate of Claim no. 54 which is an amended proof of claim of Claim no. 12. Payment was made with check #82193110 for \$6,452.80 on 1/17/24 and check #82193124 for \$78,096.41 on 1/17/24.

Schedule 6

Satisfied Tax Claims

Schedule 6
(Satisfied Tax Claims)

<u>Assigned Claim Number</u>	<u>Claimant</u>	<u>Priority Amount</u>	<u>Secured Amount</u>	<u>General Unsecured Claim</u>	<u>Total Claim</u>	<u>Basis for Disallowance</u>
54	Harris County et al P.O. Box 30+65 Houston, Texas 77253		\$ 87,001.60		\$ 87,001.60	The filed claim is an estimated amount. The actual tax liability is \$ 84,549.21 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$ 84,549.21 on 1/31/2024.
105	Brazoria County, et al 1235 North Loop West Ste 600 New York, NY 10010		\$ 15,249.34		\$ 15,249.34	The filed claim is an estimated amount. The actual tax liability is \$ 13,551 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$ 13,551.19 on 4/03/2024
301	Pasadena Independent School District 1235 North Loop West Ste 600 New York, NY 10010		\$ 7,739.67		\$ 7,739.67	The filed claim is an estimated amount. The actual tax liability is \$ 6,157.87 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$ 6,157.87 in January 2023

Schedule 7
Partially Satisfied Claims

Schedule Z
Partially Satisfied Claims

<u>Assigned Claim</u>	<u>Claimant</u>	<u>Filed Priority An</u>	<u>Filed Secured Amount</u>	<u>Filed General Unsecured Claim</u>	<u>Total Claim</u>	<u>Modified Claim</u>	<u>Explanation</u>
565	Fidelity and Deposit Company of Maryland c/o Duane J. Brescia Clark Hill Plc 720 Brazos Street, Suite 700 Austin, Texas 78701		\$ 2,636,439.50	\$ 363,560.50	\$ 3,000,000.00	General Unsecured Claim in the amount of \$41,038.90	Based upon review of records of Wind-Down Debtor, basis of liability is bond required for vendor inventory and liability to be reduced to allow \$41,038.90 in attorneys fees with no other liability confirmed by the claimant.