

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re: AUTO PLUS AUTO SALES LLC,	§	CASE NO. 23-90055
	§	
Wind-Down Debtor.	§	CHAPTER 11
	§	
	§	

RESPONSE OF THE UNITED STATES OF AMERICA TO
DEBTOR'S AMENDED SIXTH OMNIBUS OBJECTION TO CERTAIN
PROOFS OF CLAIM
(Related to Dkt. 308)

To the Honorable Christopher Lopez
United States Bankruptcy Judge:

The United States of America (the "United States"), acting on behalf of its Internal Revenue Service (IRS) and United States Customs and Border Protection (CBP), provides the following response to Debtors' objections to the proofs of claim (Dkt. 308):

1. On July 21, 2023, United States Customs and Border Protection filed a Proof of Claim (Claim 698) seeking unliquidated damages and customs duties, fees and other charges. Since that date, all 230 entries of merchandise that were the basis of CBP's Proof of Claim No. 698 have since liquidated under the federal customs laws (19 U.S.C. §§ 1500, 1501, 1504 and 19 C.F.R. Part 159) with **no further amount owed to CBP**, and with no refunds owed by CBP to the debtor. Therefore, the United States agrees that this is a no liability claim (albeit for a different reason than the Wind-Down Debtor articulated) and further preservation of CBP's proof of claim is not required in this instance.



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2. On September 24, 2024, the Internal Revenue Service filed a Proof of Claim (Claim 767) seeking \$22,000.00. The Wind-Down Debtor, in its objection seeks to disallow the claim because “[t]he document attached to the proof of claim relate to an entity named NASA Standard Auto Parts Inc. *This is not an entity known to the Wind-Down Debtor.* As such, the Wind-Down Debtor does not believe it is liable for this claim.” (emphasis added).”.
3. However, the proofs of claim do properly correspond to the debtor that was the subject of the proofs of claim, IEH Auto Parts LLC, because line 2 of that debtor’s petition, “All other names debtor used in the last 8 years,” includes the aka “NASA Standard Auto Parts Inc.” *See* IEH Auto Parts LLC petition, Dkt. 1 at p. 1, Case 23-90057.

For these reasons, the Court should overrule the Wind-Down Debtor’s objection to Claim 767.

Dated: March 28, 2025

Respectfully submitted,

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CERTIFICATE OF SERVICE

I certify that on March 28, 2025, the foregoing was filed and served on counsel of record through the Court's CM/ECF system.

/s/ Christina Cullom

Christina Cullom

Assistant United States Attorney