

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

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

**RESPONSE OF THE UNITED STATES OF AMERICA TO  
DEBTOR’S SEVENTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF  
CLAIM  
(Related to Dkt. 274)**

**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), provides the following response to Debtors’ objection to the proof of claim (Dkt. 274):

On March 9, 2023, the Internal Revenue Service filed a Proof of Claim (Claim 111) seeking \$140,000.00. The Proof of Claim was amended on September 24, 2024 (Claim 767). Thus, Claim 111 is superseded by Claim 767 and only Claim 767 should remain.

For these reasons, the Court should disallow Claim 111 and allow Claim 767 to remain.

Dated: March 28, 2025

Respectfully submitted,

NICHOLAS J. GANJEI  
United States Attorney

By: /s/ Christina Cullom  
Christina Cullom  
Assistant United States Attorney



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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