

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

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

**GUC TRUSTEE’S OMNIBUS RESPONSE AND RESERVATION OF RIGHTS
TO WIND-DOWN DEBTOR’S OBJECTIONS TO NON-GUC CLAIMS**

[Relates to Docket Nos. 269, 270, 271, 272, 274, 275, 276, 277, 278, 308, and 309]

Michael D. Warner, solely in his capacity as trustee (the “GUC Trustee”) of the Auto Parts GUC Trust (the “GUC Trust”), files this *Omnibus Response* (“Response”) to following Objections to Non-GUC Claims² (collectively, the “Non-GUC Claim Objections” or “Objections”) filed by the above-captioned wind-down debtor (the “Wind-Down Debtor”):

- *Wind-Down Debtor’s Objection to the Non-GUC Portion of Proof of Claim No. 439 Filed by Dorman Products [Docket No. 269];*
- *Wind-Down Debtor’s Objection to the Non-GUC Portion of Proof of Claim No. 344 Filed by Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792) [Docket No. 270];*

¹ On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. No. 1043] closing each Debtor’s chapter 11 case except the case of Auto Plus Auto Sales LLC. The following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each entity’s federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Wind-Down Debtors’ service address is: 5330 Caramel Crest Lane, Charlotte, NC 28226.

² Capitalized terms not defined in this Response shall have the meanings provided in the confirmed *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* [Case No. 23-90054, Docket No. 738] (the “Plan”) unless otherwise noted.



- *Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 411 Filed by Continental Battery Company [Docket No. 271];*
- *Wind-Down Debtors' Objection to (1) the Non-GUC Portion of Proof of Claim No. 567 Filed by Mann + Hummel Filtration Technologies US LLC; and (2) Mann + Hummel Filtration Technologies US LLC's Motion for Allowance and Payment of Administrative Expense Claim Pursuant to Section 503(b) of the Bankruptcy Code [Docket No. 272];*
- *Wind Down Debtor's Seventh Omnibus Objection to Certain Proofs of Claim (Amended Claims, Reclassified Claims, Duplicate Claim, and Partially Satisfied Claims) [Docket No. 274];*
- *Wind Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 597 Filed by Integrated Supply Network, LLC [Docket No. 275];*
- *Wind Down Debtor's Eighth Omnibus Objection to Certain Proofs of Claim (Reclassified Secured Claims) [Docket No. 276];*
- *Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 544 Filed by Parts Authority, LLC [Docket No. 277];*
- *Wind-Down Debtor's Ninth Omnibus Objection to Certain Proofs of Claim (Untimely Claims, No Liability Claims, Satisfied Claims, Reclassified Claims, Duplicate Claims, Satisfied Tax Claims, Partially Satisfied Claims) [Docket No. 278];*
- *Wind Down Debtor's Amended Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Untimely Claims, No Liability Claims, and Satisfied Claims) [Docket No. 308];*
- *Wind-Down Debtor's Objection to Proof of Claim No. 716 Filed by T and Z Investments I LLC [Docket No. 309];*

In support of this Response, the GUC Trustee respectfully states as follows:

RESPONSES TO NON-GUC CLAIM OBJECTIONS

1. The Non-GUC Claim Objections seek to, among other things, reclassify certain portions of Non-GUC Claims as General Unsecured Claims. The GUC Trustee opposes the requested reclassifications to the extent that:

- a. The claimants, by Stipulation with the GUC Trustee, voluntarily waived any reclassifications of their claims and agreed to have any disputed portions of

their 503(b)(9) Claims or other Non-GUC Claims disallowed, rather than reclassified;

- b. The Wind-Down Debtor seeks to reclassify 503(b)(9) Claims for any reason other than (i) goods received outside the 20-day Section 503(b)(9) window or (ii) goods that were “drop-shipped” directly to customers;
- c. The Wind-Down Debtor seeks to reclassify any Non-GUC Claims that should properly be disallowed, rather than reclassified; or
- d. The Wind-Down Debtor fails to carry its evidentiary burden to demonstrate the basis for the requested reclassification.

2. The GUC Trustee’s limited opposition to each Non-GUC Claim Objection is more particularly described below.

A. Wind-Down Debtor’s Objections to the 503(b)(9) Claims of (i) Integrated Supply Network, LLC, (ii) General Motors LLC, and (iii) Parts Authority, LLC [Docket Nos. 275, 276, 277]

3. By way of their Stipulations and Agreed Orders with the GUC Trustee, Integrated Supply Network LLC, Parts Authority LLC, and General Motors LLC each voluntarily waived the right to have any portion of their 503(b)(9) Claims (or other Non-GUC Claims) reclassified as a General Unsecured Claim. *See Stipulation and Agreed Order by and among GUC Trustee and Integrated Supply Network LLC* [Docket No. 188]; *Stipulation and Agreed Order by and among GUC Trustee and Parts Authority LLC* [Docket No. 191]; and *Stipulation and Agreed Order by and among GUC Trustee and General Motors LLC* [Docket No. 213].

4. Under the terms of those Stipulations, any disputed portions the parties’ 503(b)(9) Claims (or other Non-GUC Claims) must be disallowed, rather than reclassified.³

³ Counsel for the Wind-Down Debtor has acknowledged the GUC Trustee’s Stipulations and Agreed Orders and has agreed to modify the Proposed Orders on the Non-GUC Claim Objections accordingly. Out of an abundance of caution, however, the GUC Trustee files this Response and hereby opposes the reclassification of any Non-GUC Claims asserted by Integrated Supply Network, Parts Authority, and General Motors.

B. Wind-Down Debtor's Objections to the 503(b)(9) Claims of (i) Dorman Products, (ii) Continental Battery Company, and (iii) Mann + Hummel Filtration Technologies US LLC [Docket Nos. 269, 271, 272]

5. The Wind-Down Debtor's requested reclassifications of these 503(b)(9) Claims appear to be limited to (i) amounts for goods received by the Debtors outside the 20-day window under Bankruptcy Code section 503(b)(9) and (ii) amounts for "drop-shipped" goods sent directly to the Debtors' customers. The GUC Trustee opposes these Objections to the extent the Wind-Down Debtor seeks to reclassify any 503(b)(9) Claims for any other reasons.

6. The GUC Trustee also opposes any reclassification of 503(b)(9) Claims to the extent the Wind-Down Debtor is unable to demonstrate that such amounts are attributable to goods (i) that were delivered outside the 20-day window of Section 503(b)(9) or (ii) that were "drop-shipped" directly to the customer.

C. Wind-Down Debtor's Objection to the Priority Claim of T and Z Investments I, LLC [Docket No. 309]

7. This Objection seeks to reclassify between \$38,561.96 and \$108,883.91 of T and Z Investments' Priority Claim on the grounds that such amounts are for prepetition charges under the Debtors' lease with T and Z Investments. *See* Docket No. 309, ¶ 20.

8. The GUC Trustee opposes the reclassification of any amounts not demonstrated by the Wind-Down Debtor to have been actually incurred prior to the Petition Date under the Debtors' lease with T and Z Investments.

RESERVATION OF RIGHTS

9. In the event any Non-GUC Claims are reclassified prior to a trial on the merits and a final Order of this Court (whether by agreement among the Wind-Down Debtor and the claimant or otherwise), the GUC Trustee reserves the right to object such reclassified General Unsecured Claims on the grounds that the claims were properly classified as Non-GUC Claims, and the GUC

Trustee reserves the right to oppose any agreements providing for the reclassification of any claim as a General Unsecured Claim.

10. The GUC Trustee further reserves the right to amend, modify, or supplement this Response for any reason prior to the hearing on the Non-GUC Claim Objections, including to oppose the Non-GUC Claim Objections on additional grounds.

11. Nothing contained herein shall be construed as a waiver of the GUC Trustee's right to dispute any General Unsecured Claim on any grounds, or any other rights of the GUC Trustee under the Plan, the GUC Trust Agreement, the Bankruptcy Code or any other applicable law, all of which the GUC Trustee expressly reserves. Nothing contained herein shall be construed as an admission as to the validity of any claim or that any claim is of a type specified in this Response.

CONCLUSION

WHEREFORE, the GUC Trustee respectfully requests that the Court sustain the GUC Trustee's opposition to the Non-GUC Claim Objections, as set forth herein, and grant such other and further relief as the Court deems just and proper.

DATED: March 31, 2025

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

By: /s/ Kyle Woodard

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Certificate of Service

I hereby certify that on March 31, 2025, a true and correct copy of the foregoing Objection was filed with the Court and served via the Court's Electronic Case Filing system for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Kyle Woodard

Kyle Woodard