

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

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|---|---|--|
| <hr style="border: 0.5px solid black;"/> <p>In re:</p> <p>AUTO PLUS AUTO SALES LLC,<sup>1</sup></p> <p style="text-align: center;">Wind-Down Debtor.</p> <hr style="border: 0.5px solid black;"/> | <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> | <p>Chapter 11</p> <p>Case No. 23-90055 (CML)</p> <p>(Formerly Jointly Administered under<br/>Lead Case IEH Auto Parts Holding LLC,<br/>Case No. 23-90054)</p> <p><b>Re: Docket No. 276</b></p> |
|---|---|--|

**CERTIFICATE OF COUNSEL REGARDING  
THE WIND-DOWN DEBTOR'S EIGHTH OMNIBUS OBJECTION TO CERTAIN  
PROOFS OF CLAIM (RECLASSIFIED SECURED CLAIMS)**

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Pursuant to the *Procedures for Complex Chapter 11 Cases in the Southern District of Texas*, the undersigned counsel for the above-captioned wind down debtor (the “Wind-Down Debtor”) certifies as follows:

1. On February 28, 2025, the Wind-Down Debtor filed the *Wind-Down Debtors’ Eighth Omnibus Objection to Certain Proofs of Claim (Reclassified Secured Claims)* [Docket No. 276] (the “Objection”).
2. The deadline for parties to file objections or responses to the Objection was March 31, 2025 (the “Response Deadline”).
3. Michael D. Warner, solely in his capacity as trustee (the “GUC Trustee”), filed the *GUC Trustee’s Response and Reservation of Rights to Wind-Down Debtor’s Objections to Non-GUC Claims* [Docket No. 323] (the “GUC Trustee Response”).

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<sup>1</sup> 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.kcellc.net/autoplus>.



4. Counsel to the Wind-Down Debtor spoke with counsel to the GUC Trustee to resolve the GUC Trustee Response. No revisions were necessary to resolve the GUC Trustee Response. As such, undersigned counsel certifies that the attached proposed order resolves all known objections and formal responses received with regard to the claims referenced therein.

5. The Wind-Down Debtor requests that the Court enter the attached proposed order at the earliest convenience of the Court.

Houston, Texas  
Dated: April 11, 2025

*/s/ Emily Meraia*

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**JACKSON WALKER LLP**

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Zachary McKay (TX Bar No 24073600)

Emily Meraia (TX Bar No. 24129307)

1401 McKinney Street, Suite 1900

Houston, TX 77010

Telephone: (713) 752-4200

Facsimile: (713) 752-4221

Email: [mcavanaugh@jw.com](mailto:mcavanaugh@jw.com)

[vpolnick@jw.com](mailto:vpolnick@jw.com)

[zmckay@jw.com](mailto:zmckay@jw.com)

[emeraia@jw.com](mailto:emeraia@jw.com)

*Counsel to the Wind-Down Debtor*

**Certificate of Service**

I certify that on April 11, 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/ Emily Meraia

Emily Meraia

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

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|--|---|--------------------------------------|
| In re:                                 | ) | Chapter 11                           |
|  | ) |                                      |
| AUTO PLUS AUTO SALES LLC, <sup>1</sup> | ) | Case No. 23-90055 (CML)              |
|  | ) |                                      |
| Wind-Down Debtor.                      | ) | (Formerly Jointly Administered under |
|  | ) | Lead Case IEH Auto Parts Holding     |
|  | ) | LLC, Case No. 23-90054)              |
|  | ) | <b>Re: Docket No. 276</b>            |

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**ORDER SUSTAINING THE WIND DOWN DEBTOR'S  
EIGHTH OMNIBUS OBJECTION TO CERTAIN  
PROOFS OF CLAIM (RECLASSIFIED SECURED CLAIMS)**

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Upon the objection (the “Objection”)<sup>2</sup> 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 under the circumstances and no other notice need be provided; and this Court having reviewed the

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<sup>1</sup> 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.kcellc.net/autoplus>.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Objection.

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

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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<br>Address onfile  | 4/24/2023  | IEH Auto Parts Holding LLC<br>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<br>940 Ridgebrook Road<br>New York, NY 10010                               | 7/14/2023  | IEH Auto Parts LLC<br>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<br>c/o Severson and Werson 595<br>Market Street, Suite 2600<br>New York, NY 10010 | 4/28/2023  | IEH Auto Parts LLC<br>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<br>2800 Saturn St<br>New York, NY 10010                          | 2/22/2023  | IEH Auto Parts Holding LLC<br>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<br>9550 Soreng Ave<br>New York, NY 10010                               | 3/22/2023  | IEH Auto Parts Holding LLC<br>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<br>401 S. Wright Rd.<br>New York, NY 10010                                       | 3/15/2023  | IEH Auto Parts Holding LLC<br>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    |  |