

ENTERED

April 14, 2025

Nathan Ochsner, Clerk

**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)
) Re: Docket No. 276

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

Upon the objection (the "Objection")² 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

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>.

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



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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.

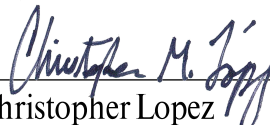
6. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall prejudice to the rights of the Wind-Down Debtor or the GUC Trustee, as defined in the Plan, to object to any claim, including the Corrected Claims, on any grounds whatsoever. 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.

Signed: April 14, 2025



Christopher 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
				Secured:	UNLIQUIDATED	Admin:	Secured:	UNLIQUIDATED	Admin:	
Ankita Sharma Address on file	4/24/2023	IEH Auto Parts Holding LLC 23-90054	426	Secured: Admin: Priority: Unsecured: Total:	UNLIQUIDATED - - - -	Admin: - - - -	Secured: Admin: Priority: Unsecured: Total:	UNLIQUIDATED - - - -	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.	
Element Fleet Corporation 940 Ridgebrook Road New York, NY 10010	7/14/2023	IEH Auto Parts LLC 23-90057	688	Secured: Admin: Priority: Unsecured: Total:	UNLIQUIDATED - - - -	Admin: - - - -	Secured: Admin: Priority: Unsecured: Total:	UNLIQUIDATED - - - -	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.	
Ford Motor Company c/o Severson and Werson 595 Market Street, Suite 2600 New York, NY 10010	4/28/2023	IEH Auto Parts LLC 23-90057	533	Secured: Admin: Priority: Unsecured: Total:	UNLIQUIDATED - - - -	Admin: - - - -	Secured: Admin: Priority: Unsecured: Total:	UNLIQUIDATED - - - -	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.	
Genera Corporation dba TYC Americas 2800 Saturn St New York, NY 10010	2/22/2023	IEH Auto Parts Holding LLC 23-90054	44	Secured: Admin: Priority: Unsecured: Total:	\$ 7,141.74 - - - \$ 7,141.74	Admin: - - - -	Secured: Admin: Priority: Unsecured: Total:	\$ 7,141.74 - - - \$ 7,141.74	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 believes that this claim is unsecured. See paragraph 22 of Objection.	
United Remanufacturing Co Inc 9550 Soreng Ave New York, NY 10010	3/22/2023	IEH Auto Parts Holding LLC 23-90054	171	Secured: Admin: Priority: Unsecured: Total:	\$ 18,071.11 - - - \$ 18,071.11	Admin: - - - -	Secured: Admin: Priority: Unsecured: Total:	\$ 18,071.11 - - - \$ 18,071.11	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.	
W. W. Grainger, Inc 401 S. Wright Rd New York, NY 10010	3/15/2023	IEH Auto Parts Holding LLC 23-90054	127	Secured: Admin: Priority: Unsecured: Total:	\$ 39,241.41 17,615.11 - - \$ 56,856.52	Admin: - - - -	Secured: Admin: Priority: Unsecured: Total:	\$ 17,615.11 - - - \$ 17,615.11	Claim asserts a secured amount of \$39,241.41 perfected by a reclamation demand letter under 11 U.S.C. 546(c) which confers a seller's or lessor's priority. A reclamation demand letter under 546(c) does not provide a basis for perfection of 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.	

United States Bankruptcy Court
Southern District of Texas

In re:
Auto Plus Auto Sales LLC
IEH Auto Parts Holding LLC
Debtors

Case No. 23-90055-cml
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0541-4

User: ADIuser

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Date Rcvd: Apr 14, 2025

Form ID: pdfclmob

Total Noticed: 22

The following symbols are used throughout this certificate:

Symbol Definition

+ Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Apr 16, 2025:

Recip ID	Recipient Name and Address
db	+ AP Acquisition Company New York LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ AP Acquisition Company North Carolina LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ AP Acquisition Company Washington LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ Auto Plus Auto Sales LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH AIM LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH Auto Parts Holding LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH Auto Parts Puerto Rico, Inc., 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH BA LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
cr	Cars Training Network Inc., c/o Kevin Bell, 350 Marwood Dri, Oshawa, Ontario, Canada, L1H8B4
cr	+ City of Mesquite, Grimes & Linebarger, LLP, c/o John K. Turner, 120 W Main Suite 201, Mesquite, TX 75149-4224
cr	Continental Battery Company, c/o Clark Hill PLC, Attn: Audrey L. Hornisher, 900 Main Street, Suite 6000, Dallas, TX 75202
cr	+ Fidelity and Deposit Company of Maryland, c/o Clark Hill PLC, Duane J. Brescia, 3711 South Mopac Expressway, Building One, Suite 500 Austin, TX 78746-8041
cr	+ Integrated Handling Inc, 13325 Enterprise Ave, Cleveland, OH 44135-5105
cr	+ Nyler Shields, c/o Peter B. Geen, Jr., 80 Monroe Ave, Ste900, Memphis, TN 38103-2481

TOTAL: 14

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

Recip ID	Notice Type: Email Address	Date/Time	Recipient Name and Address
cr	+ Email/Text: julie.parsons@mvalaw.com	Apr 14 2025 20:17:00	Dallam County Appraisal District, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Apr 14 2025 20:17:00	Dallas County, Linebarger Goggan Blair & Sampson, LLP, c/o John K Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+ Email/Text: collections@eucmail.com	Apr 14 2025 20:18:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Apr 14 2025 20:17:00	Irving ISD, Linebarger Goggan Blair & Samspon, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
op	+ Email/Text: kccnoticing@kccllc.com	Apr 14 2025 20:17:00	Kurtzman Carson Consultants, LLC dba Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245-5614
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Apr 14 2025 20:17:00	Tarrant County, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+ Email/Text: julie.parsons@mvalaw.com	Apr 14 2025 20:17:00	The County of Dallam, Texas, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269
cr	+ Email/Text: julie.parsons@mvalaw.com	Apr 14 2025 20:17:00	The County of Stephens, Texas, c/o McCreary, Veselka, Bragg & Allen, P.O. Box 1269, Round Rock, TX 78680-1269

District/off: 0541-4
 Date Rcvd: Apr 14, 2025
 TOTAL: 8

User: ADIuser
 Form ID: pdfclmob

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BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

Recip ID	Bypass Reason	Name and Address
tr		Michael D Warner
cr		BLUESCAPE ALTERA FMC, LLC
cr		Clarit Realty, Ltd.
cr		Disney Road Associates, LLC
intp		Edwin McCrary
cr		General Motors LLC
intp		Jackson Walker LLP
op		Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, 3rd Floor, El Segundo
cr		RPT Hialeah I, LLC
cr		UNITED STATES OF AMERICA

TOTAL: 10 Undeliverable, 0 Duplicate, 0 Out of date forwarding address

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Apr 16, 2025

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on April 14, 2025 at the address(es) listed below:

Name	Email Address
Alicia Lenae Barcomb	on behalf of U.S. Trustee US Trustee alicia.barcomb@usdoj.gov
Audrey Lorene Hornisher	on behalf of Creditor Continental Battery Company audrey.hornisher@clarkhillstrasburger.com mina.alvarez@clarkhillstrasburger.com
Christina E. Cullom	on behalf of Creditor UNITED STATES OF AMERICA christina.cullom@usdoj.gov Caseview.ecf@usdoj.gov;USATXS.Bankruptcy-ECF@usdoj.gov;nicole.robbs@usdoj.gov;raymond.babauta@usdoj.gov;rhoma.romero@usdoj.gov
Christopher R. Bankler	on behalf of Plaintiff IEH Auto Parts Holding LLC cbankler@jw.com kgradney@jw.com
Duane J Brescia	on behalf of Creditor Fidelity and Deposit Company of Maryland dbrescia@clarkhill.com kwebster@clarkhill.com,efarrar@clarkhill.com
Edward L Ripley	on behalf of Defendant Elliot Auto Supply Co. Inc. eripley@andrewsmyers.com, sray@andrewsmyers.com
Emily Meraia	on behalf of Debtor IEH BA LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com
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Total Noticed: 22

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Emily Meraia

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Evan Gershbein

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Jennifer A Gehrt

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US Trustee

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TOTAL: 46