

ENTERED

September 16, 2025

Nathan Ochsner, Clerk

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

In re:

AUTO PLUS AUTO SALES LLC,

Wind-Down Debtor.¹

Chapter 11

Case No. 23-90055 (CML)

(Formerly Jointly Administered
under Lead Case IEH Auto Parts
Holding LLC, Case No. 23-90054)**ORDER SUSTAINING GUC TRUSTEE'S
FOURTEENTH OMNIBUS OBJECTION TO CLAIMS**
(Discharged Claims of Non-Responding Claimants)

Upon the *GUC Trustee's Fourteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 393] (the "Objection")² filed by Michael D. Warner, in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"); and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; (ii) that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) in which this Court may enter a final order consistent with Article III of the United States Constitution; (iii) that venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; (iv) that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest;

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 used but not defined herein shall have the meanings ascribed to such terms in the Objection or, if not defined in the Objection, in the *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, Dkt. No. 738] (the "Plan").



(v) that notice of the Objection and the opportunity for a hearing on the Objection were appropriate under the circumstances, such that no other or further notice is necessary; and (vi) that the legal and factual bases set forth in the Objection establish just cause for the relief granted in the following order (this “Order”),

IT IS HEREBY ORDERED THAT:

1. All General Unsecured Claims of each Non-Responding Claimant identified on Schedule 1 attached to this Order (such claims, collectively, the “Discharged GUC Claims”) are hereby disallowed in their entirety and shall be expunged from the Claim Register, including any portions of the Non-Responding Claimants’ claims that are subsequently reclassified as General Unsecured Claims (if any). The Non-Responding Claimants shall not have any Allowed Class 2 General Unsecured Claims under the Plan and are not entitled to Distributions from the GUC Trust.

2. This Order does not affect any Non-GUC Claims (as defined in the Plan) of the Non-Responding Claimants.

3. Kurtzman Carson Consultants LLC, as claims, noticing, and solicitation agent (the “Claims 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. This Order shall be, and hereby is, deemed a separate order with respect to each Discharged GUC Claim. Each Discharged GUC Claim identified in Schedule 1 and the GUC Trustee’s objections to such claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014.

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 prepetition claim against a Debtor entity; (b) a waiver of the rights of the GUC Trustee, the Wind-

Down Debtors, or the Plan Agent, as applicable, to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified in the Objection or this Order; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of any rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent under the Bankruptcy Code or any other applicable law.

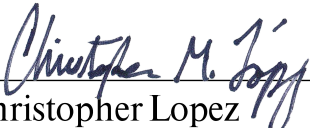
6. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

7. 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 GUC Trustee, the Wind-Down Debtors, or the Plan Agent to object to any claims on any grounds whatsoever, including any Non-GUC Claims. The GUC Trustee reserves the right to object to any remaining General Unsecured Claims asserted against the Debtors or their bankruptcy estates on any grounds whatsoever.

8. This Order and all relief granted herein shall be effective immediately upon entry.

9. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed: September 16, 2025



Christopher Lopez
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	538	04/29/23	A.A., A Minor Child - Elveria Griffin, Parent	IEH Auto Parts Holding LLC	UNLIQUIDATED
2	308	04/06/23	Allsec Technologies Limited	IEH Auto Parts LLC	61,280.00
3	3275948	n/a	AMALIE OIL COMPANY	IEH Auto Parts LLC	91,218.84
4	445	04/26/23	AMERICAN TIRE DISTRIBUTORS	IEH Auto Parts LLC	266,463.04
5	426	04/24/23	Ankita Sharma	IEH Auto Parts Holding LLC	UNLIQUIDATED
6	298	04/05/23	Atal Watt	IEH Auto Parts LLC	204,357.66
7	3275988	n/a	AUTEL	IEH Auto Parts LLC	99,659.89
8	3275999	n/a	AUTOMOTIVE SYSTEMS WAREHOUSE	IEH Auto Parts LLC	54,992.83
9	537	04/29/23	Ayesha McNair	IEH Auto Parts Holding LLC	UNLIQUIDATED
10	256	03/31/23	BADUEL OROZCO FONSECA	IEH Auto Parts Holding LLC	BLANK
11	3276021	n/a	BENDPAK INC	IEH Auto Parts LLC	75,602.24
12	3276038	n/a	BP LUBRICANTS USA INC	IEH Auto Parts LLC	86,548.79
13	599	05/01/23	Brake Parts, Inc LLC	IEH Auto Parts LLC	2,039,725.02
14	370	04/18/23	Bristol, Gary A	IEH Auto Parts Holding LLC	UNLIQUIDATED
15	350	04/12/23	Cardone Industries, Inc.	IEH Auto Parts Holding LLC	276,023.41
16	296	04/05/23	Cecil Evans	IEH Auto Parts LLC	159,717.54
17	3276092	n/a	CHALLENGER LIFTS, INC.	IEH Auto Parts LLC	60,483.21
18	683	07/10/23	Constellation NewEnergy, Inc.	IEH Auto Parts Holding LLC	111,184.43
19	519	04/28/23	Cooper Bussmann, LLC	IEH Auto Parts LLC	69,076.81
20	219	03/27/23	DELEGARD TOOL OF TEXAS INC.	Auto Plus Auto Sales LLC	66,432.67
21	539	04/30/23	Edwards, Stephen	IEH Auto Parts Holding LLC	UNLIQUIDATED
22	688	07/14/23	Element Fleet Corporation	IEH Auto Parts LLC	UNLIQUIDATED
23	3276300	n/a	Energizer Auto Sales, Inc	IEH Auto Parts LLC	77,563.19
24	344	04/12/23	Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792)	IEH Auto Parts LLC	741,324.79

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	209	03/24/23	FedEx Corporate Services Inc.	IEH Auto Parts Holding LLC	325,826.86
26	257	03/31/23	Forney Industries, Inc.	IEH Auto Parts Holding LLC	87,702.05
27	391	04/20/23	Frank Childs	IEH Auto Parts LLC	300,000.00
28	593	05/01/23	Front St Bainbridge, LLC, as Successor to Ronald Levene, D/B/A Asher Development	IEH Auto Parts LLC	UNLIQUIDATED
29	3276388	n/a	GRANT THORNTON LLP	IEH Auto Parts LLC	86,490.00
30	346	04/12/23	Hart JR, James F	IEH Auto Parts Holding LLC	BLANK
31	3276418	n/a	HH-CLOYES INC.	IEH Auto Parts LLC	187,662.34
32	597	05/01/23	Integrated Supply Network, LLC	IEH Auto Parts LLC	294,000.00
33	316	04/10/23	Iraida Milian	IEH Auto Parts Holding LLC	UNLIQUIDATED
34	332	04/11/23	Jacquot, Michael J	IEH Auto Parts Holding LLC	UNLIQUIDATED
35	545	05/01/23	Jasmine F. Kemp	IEH Auto Parts LLC	UNLIQUIDATED
36	178	03/22/23	JDL CORP PROSTOCK AUTOMOTIVE WHSE	Auto Plus Auto Sales LLC	60,198.57
37	400	04/20/23	Joan McLaughlin	IEH Auto Parts Holding LLC	121,218.96
38	425	04/23/23	John H Murray	IEH Auto Parts Holding LLC	UNLIQUIDATED
39	421	04/23/23	John Murray	IEH Auto Parts Holding LLC	UNLIQUIDATED
40	3276511	n/a	KIMBERLY CLARK CORPORATION	IEH Auto Parts LLC	147,643.68
41	611	05/03/23	LUMILEDS LLC	IEH Auto Parts LLC	146,418.89
42	200	03/24/23	MACHIMPEX USA LLC	IEH Auto Parts Holding LLC	78,575.25
43	3276567	n/a	MANGOAPPS INC	IEH Auto Parts LLC	86,400.00
44	3276590	n/a	MEINEKE DEALERS ASSOCIATION	IEH Auto Parts LLC	65,564.50
45	384	04/19/23	Navigators Insurance Company	IEH Auto Parts Holding LLC	UNLIQUIDATED
46	638	05/28/23	Olaya Goodman	IEH Auto Parts LLC	9,750,000.00
47	294	04/05/23	Olga M Valdes	IEH Auto Parts Holding LLC	100,000.00
48	3276701	n/a	OSRAM SYLVANIA INC	IEH Auto Parts LLC	311,738.72

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	3276707	n/a	PARTS DISTRIBUTING COMPANY	IEH Auto Parts LLC	198,469.63
50	410	04/21/23	Pearl S. Tamayo	IEH Auto Parts LLC	350,995.00
51	572	05/01/23	Polk County Fire	IEH Auto Parts Holding LLC	BLANK
52	3276747	n/a	POWER BRAKE EXCHANGE INC.	IEH Auto Parts LLC	85,458.92
53	254	03/31/23	PPG Industries, Inc.	IEH Auto Parts LLC	139,181.15
54	3276798	n/a	RACKSPACE US INC	IEH Auto Parts LLC	72,202.78
55	230	03/28/23	Robert Anzalone	IEH Auto Parts Holding LLC	UNLIQUIDATED
56	469	04/26/23	Rodriguez, Ana M	IEH Auto Parts Holding LLC	UNLIQUIDATED
57	297	04/05/23	Ronald Morgan	IEH Auto Parts LLC	188,454.87
58	448	04/26/23	RR Donnelley	IEH Auto Parts Holding LLC	58,471.12
59	3276854	n/a	SEM PRODUCTS INC	IEH Auto Parts LLC	80,570.65
60	3276871	n/a	SMP TEMPERATURE CONTROL DIV.	IEH Auto Parts LLC	110,339.21
61	405	04/20/23	South Central Solid Waste Authority	IEH Auto Parts Holding LLC	BLANK
62	719	08/23/23	Spectra Premium Mobility Solutions USA LLC.	IEH Auto Parts LLC	318,261.98
63	3276887	n/a	SPLASH PRODUCTS INC	IEH Auto Parts LLC	187,949.80
64	197	03/23/23	Staples, Inc.	IEH Auto Parts Holding LLC	93,681.36
65	536	04/29/23	T.W., A Minor Child - Ayesha McNair, Parent	IEH Auto Parts Holding LLC	UNLIQUIDATED
66	3276919	n/a	TECHNICAL CHEMICAL COMPANY	IEH Auto Parts LLC	55,160.24
67	481	04/26/23	Teofilo Roble Gonzalez	IEH Auto Parts LLC	UNLIQUIDATED
68	3276939	n/a	THURSTON PUD	IEH Auto Parts LLC	418.18
69	188	03/23/23	TONY PICKETT	IEH Auto Parts Holding LLC	BLANK
70	42	02/21/23	Transtar Autobody Technologies Inc	IEH Auto Parts Holding LLC	112,772.52
71	43	02/21/23	Transtar Autobody Technologies Inc	IEH Auto Parts Holding LLC	106,430.13
72	583	05/01/23	Trico Products Corporation	IEH Auto Parts LLC	1,184,133.40

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	189	03/23/23	Tuthill, Kimberly	IEH Auto Parts Holding LLC	BLANK
74	3277033	n/a	WARREN OIL COMPANY INC	IEH Auto Parts LLC	399,321.00
75	427	04/25/23	Waste Management National Services, Inc.	IEH Auto Parts Holding LLC	172,410.19
76	325	04/10/23	Wells Fargo Bank, N.A.	IEH Auto Parts Holding LLC	56,357.75
77	437	04/25/23	Wilmar, LLC	IEH Auto Parts Holding LLC	1,480,590.63
TOTAL:					22,142,724.69