

**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.<sup>1</sup>

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  
FIFTEENTH OMNIBUS OBJECTION TO CLAIMS  
(Discharged Claims of Non-Responding Claimants)**

Upon the *GUC Trustee's Fifteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 394] (the "Objection")<sup>2</sup> 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;

<sup>1</sup> 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.

<sup>2</sup> 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:**

10. 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.

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

12. 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.

13. 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.

14. 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.

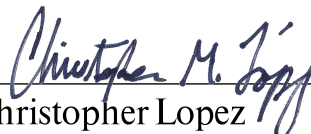
15. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

16. 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.

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

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

Signed: September 16, 2025

  
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Christopher Lopez  
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)  
15th Omnibus GUC Objection

9/15/2025

**Schedule 1**  
**(Discharged Claims)**

| Ref # | Claim No. /<br>ScheduleID | Date<br>Filed | Claimant                                  | Debtor Name                   | General<br>Unsecured<br>Claim |
|-------|---------------------------|---------------|-------------------------------------------|-------------------------------|-------------------------------|
| 1     | <b>3275915</b>            | n/a           | ACCU STAFFING SERVICES                    | IEH Auto Parts<br>LLC         | 20,848.12                     |
| 2     | <b>629</b>                | 05/15/23      | Adecco Group                              | IEH Auto Parts<br>LLC         | 52,527.90                     |
| 3     | <b>3275937</b>            | n/a           | ALCO MANUFACTURING COMPANY                | IEH Auto Parts<br>LLC         | 17,686.65                     |
| 4     | <b>251</b>                | 03/28/23      | Alliant Energy                            | IEH Auto Parts<br>Holding LLC | 46,401.05                     |
| 5     | <b>3275949</b>            | n/a           | Amazon Capital Services, Inc.             | IEH Auto Parts<br>LLC         | 32,413.43                     |
| 6     | <b>3275980</b>            | n/a           | AT AND T                                  | IEH Auto Parts<br>LLC         | 22,657.99                     |
| 7     | <b>198</b>                | 03/24/23      | Atmos Energy Corporation                  | IEH Auto Parts<br>Holding LLC | 22,973.84                     |
| 8     | <b>3276001</b>            | n/a           | AUVECO PRODUCTS                           | IEH Auto Parts<br>LLC         | 19,770.20                     |
| 9     | <b>3276002</b>            | n/a           | AV LOGISTICS LLC                          | IEH Auto Parts<br>LLC         | 16,684.51                     |
| 10    | <b>3276003</b>            | n/a           | AWI HOLDINGS INC                          | IEH Auto Parts<br>LLC         | 52,451.71                     |
| 11    | <b>3276032</b>            | n/a           | Blumenthal Brands Integrated              | IEH Auto Parts<br>LLC         | 30,812.70                     |
| 12    | <b>671</b>                | 06/27/23      | Brinks Inc.                               | IEH Auto Parts<br>Holding LLC | 16,725.19                     |
| 13    | <b>664</b>                | 06/19/23      | Bryce D. McLay and Kathleen A. McLay      | IEH Auto Parts<br>LLC         | 20,900.00                     |
| 14    | <b>183</b>                | 03/24/23      | Catherine Toro                            | IEH Auto Parts<br>LLC         | 35,000.00                     |
| 15    | <b>269</b>                | 04/04/23      | Cellco Partnership d/b/a Verizon Wireless | IEH Auto Parts<br>Holding LLC | 28,122.16                     |
| 16    | <b>285</b>                | 04/04/23      | CenterPoint Energy                        | IEH Auto Parts<br>Holding LLC | 15,354.45                     |
| 17    | <b>233</b>                | 03/29/23      | Chevrolet of Jersey City                  | Auto Plus Auto<br>Sales LLC   | 18,072.52                     |
| 18    | <b>3276106</b>            | n/a           | CHEVRON PRODUCTS COMPANY                  | IEH Auto Parts<br>LLC         | 43,216.83                     |
| 19    | <b>267</b>                | 04/03/23      | CRC Industries, Inc.                      | IEH Auto Parts<br>LLC         | 36,792.70                     |
| 20    | <b>23</b>                 | 02/15/23      | Cypress Technology Group                  | IEH Auto Parts<br>Holding LLC | 29,930.00                     |
| 21    | <b>55</b>                 | 02/22/23      | DATTCO, INC                               | IEH Auto Parts<br>Holding LLC | 19,273.20                     |
| 22    | <b>3276267</b>            | n/a           | DOMINION ENERGY OHIO                      | IEH Auto Parts<br>LLC         | 22,097.30                     |
| 23    | <b>590</b>                | 05/01/23      | Environmental Management, Inc.            | IEH Auto Parts<br>Holding LLC | 35,457.38                     |
| 24    | <b>3276349</b>            | n/a           | FORWARD LIFT                              | IEH Auto Parts<br>LLC         | 48,453.96                     |

IEH Auto Parts (Auto Plus)  
15th Omnibus GUC Objection

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|-------|---------------------------|---------------|----------------------------------------------------|-------------------------------|-------------------------------|
| 25    | <b>3276375</b>            | n/a           | GH Berlin Windward                                 | IEH Auto Parts<br>LLC         | 34,724.58                     |
| 26    | <b>731</b>                | 09/13/23      | GK INDUSTRIES LTD.                                 | IEH Auto Parts<br>LLC         | 52,180.12                     |
| 27    | <b>17</b>                 | 02/07/23      | Goalline Surveys Inc (D.B.A Goalline<br>Solutions) | IEH Auto Parts<br>Holding LLC | 44,590.00                     |
| 28    | <b>3276386</b>            | n/a           | GRAINGER                                           | IEH Auto Parts<br>LLC         | 51,075.19                     |
| 29    | <b>423</b>                | 04/24/23      | GranTurk Equipment Co, Inc                         | IEH Auto Parts<br>LLC         | 18,558.73                     |
| 30    | <b>3276414</b>            | n/a           | HENNESSY INDUSTRIES INC.                           | IEH Auto Parts<br>LLC         | 39,932.44                     |
| 31    | <b>3276422</b>            | n/a           | HOFMANN USA                                        | IEH Auto Parts<br>LLC         | 22,841.68                     |
| 32    | <b>3276426</b>            | n/a           | HOLLEY PERFORMANCE PRODUCTS                        | IEH Auto Parts<br>LLC         | 16,448.45                     |
| 33    | <b>288</b>                | 04/05/23      | Hopkins Manufacturing Corp.                        | IEH Auto Parts<br>Holding LLC | 51,776.81                     |
| 34    | <b>73</b>                 | 03/01/23      | Ideal Clamp Products                               | IEH Auto Parts<br>Holding LLC | 35,969.87                     |
| 35    | <b>86</b>                 | 03/03/23      | Innova Electronics Corporation                     | IEH Auto Parts<br>Holding LLC | 24,244.04                     |
| 36    | <b>255</b>                | 03/31/23      | InterTrade Systems Inc                             | IEH Auto Parts<br>LLC         | 23,808.70                     |
| 37    | <b>3276483</b>            | n/a           | JMA PLACEMENT INC                                  | IEH Auto Parts<br>LLC         | 16,540.72                     |
| 38    | <b>382</b>                | 04/19/23      | KYB Americas Corporation                           | IEH Auto Parts<br>LLC         | 22,897.87                     |
| 39    | <b>470</b>                | 04/26/23      | Littler Mendelson, PC                              | AP Acquisition<br>Company New | 15,178.45                     |
| 40    | <b>201</b>                | 03/24/23      | LONG ISLAND SANITATION EQUIPMENT<br>CO             | IEH Auto Parts<br>LLC         | 17,039.67                     |
| 41    | <b>377</b>                | 04/18/23      | Lucas Oil Products, Inc.                           | IEH Auto Parts<br>LLC         | 29,363.03                     |
| 42    | <b>3276558</b>            | n/a           | LUND, INC DBA AUTOVENTSHADE                        | IEH Auto Parts<br>LLC         | 34,096.63                     |
| 43    | <b>444</b>                | 04/25/23      | LYNEER STAFFING SOLUTIONS LLC                      | Auto Plus Auto<br>Sales LLC   | 20,629.21                     |
| 44    | <b>324</b>                | 04/10/23      | Magnet Paints & Shellac Co Inc                     | IEH Auto Parts<br>LLC         | 38,145.44                     |
| 45    | <b>3276588</b>            | n/a           | MEGUIARS INC.                                      | IEH Auto Parts<br>LLC         | 37,997.10                     |
| 46    | <b>676</b>                | 07/06/23      | Melendez, Carol                                    | IEH Auto Parts<br>Holding LLC | 50,000.00                     |
| 47    | <b>385</b>                | 04/19/23      | NICKSON INDUSTRIES INC.                            | IEH Auto Parts<br>Holding LLC | 41,335.05                     |
| 48    | <b>130</b>                | 03/16/23      | NinjaOne, LLC                                      | IEH Auto Parts<br>LLC         | 40,800.00                     |

IEH Auto Parts (Auto Plus)  
15th Omnibus GUC Objection

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|-------|---------------------------|---------------|--------------------------------------------|-------------------------------|-------------------------------|
| 49    | <b>3276665</b>            | n/a           | NITEO PRODUCTS LLC DEPT 5805               | IEH Auto Parts<br>LLC         | 29,712.60                     |
| 50    | <b>409</b>                | 04/21/23      | NSTAR Gas Company dba Eversource<br>Energy | IEH Auto Parts<br>Holding LLC | 33,180.58                     |
| 51    | <b>3276677</b>            | n/a           | NYSEG                                      | IEH Auto Parts<br>LLC         | 26,176.12                     |
| 52    | <b>3276710</b>            | n/a           | Pasco Batteries                            | IEH Auto Parts<br>LLC         | 47,460.43                     |
| 53    | <b>232</b>                | 03/29/23      | Power Stop, LLC                            | IEH Auto Parts<br>Holding LLC | 49,486.01                     |
| 54    | <b>507</b>                | 04/28/23      | PREMIER ASSET LOGISTICS                    | IEH Auto Parts<br>Holding LLC | 16,419.53                     |
| 55    | <b>7</b>                  | 02/08/23      | Print Choices, LLC                         | IEH Auto Parts<br>Holding LLC | 47,486.94                     |
| 56    | <b>3276775</b>            | n/a           | PRO WAREHOUSE SERVICES, CORP.              | IEH Auto Parts<br>LLC         | 34,200.00                     |
| 57    | <b>3276783</b>            | n/a           | PSE&G CO                                   | IEH Auto Parts<br>LLC         | 17,275.45                     |
| 58    | <b>577</b>                | 05/01/23      | Pylon Manufacturing Corporation            | IEH Auto Parts<br>LLC         | 15,987.70                     |
| 59    | <b>3276804</b>            | n/a           | RAYMOND ACCOUNTS MANAGEMENT,<br>INC.       | IEH Auto Parts<br>LLC         | 53,287.94                     |
| 60    | <b>3276821</b>            | n/a           | ROBERT GRAYS SONS INC.                     | IEH Auto Parts<br>LLC         | 29,270.53                     |
| 61    | <b>516</b>                | 04/28/23      | SailPoint Technologies, Inc.               | IEH Auto Parts<br>Holding LLC | 48,120.00                     |
| 62    | <b>598</b>                | 05/01/23      | SAS SAFETY CORP.                           | Auto Plus Auto<br>Sales LLC   | 25,950.30                     |
| 63    | <b>3276852</b>            | n/a           | SEASTAR SOLUTIONS                          | IEH Auto Parts<br>LLC         | 18,317.96                     |
| 64    | <b>340</b>                | 04/12/23      | Sharebox AS                                | IEH Auto Parts<br>Holding LLC | 17,355.00                     |
| 65    | <b>3276873</b>            | n/a           | SOLIANT CONSULTING INC                     | IEH Auto Parts<br>LLC         | 21,025.20                     |
| 66    | <b>3276875</b>            | n/a           | SONSIO MANAGEMENT INC                      | IEH Auto Parts<br>LLC         | 29,404.84                     |
| 67    | <b>702</b>                | 07/26/23      | State of Delaware Division of Revenue      | IEH Auto Parts<br>LLC         | 25,335.62                     |
| 68    | <b>77</b>                 | 03/02/23      | Sullivan Tire Co. Inc.                     | IEH Auto Parts<br>LLC         | 32,485.99                     |
| 69    | <b>524</b>                | 04/28/23      | Supex, Inc.                                | IEH Auto Parts<br>LLC         | 39,968.48                     |
| 70    | <b>74</b>                 | 03/01/23      | Supply Chain Solutions LLC                 | Auto Plus Auto<br>Sales LLC   | 16,144.83                     |
| 71    | <b>691</b>                | 07/14/23      | Synchrony Bank                             | IEH Auto Parts<br>LLC         | 44,333.31                     |
| 72    | <b>716</b>                | 08/16/23      | T and Z Investments, I LLC                 | IEH Auto Parts<br>LLC         | 39,134.07                     |

IEH Auto Parts (Auto Plus)  
15th Omnibus GUC Objection

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| Ref #         | Claim No. /<br>ScheduleID | Date<br>Filed | Claimant                      | Debtor Name                   | General<br>Unsecured<br>Claim |
|---------------|---------------------------|---------------|-------------------------------|-------------------------------|-------------------------------|
| 73            | <b>231</b>                | 03/24/23      | The Intersect Group, LLC      | IEH Auto Parts<br>Holding LLC | 38,863.00                     |
| 74            | <b>3276936</b>            | n/a           | THE TIMKEN CORPORATION        | IEH Auto Parts<br>LLC         | 31,309.48                     |
| 75            | <b>3276944</b>            | n/a           | T-MOBILE USA INC.             | IEH Auto Parts<br>LLC         | 24,508.36                     |
| 76            | <b>75</b>                 | 03/02/23      | TPG Plastics, LLC             | IEH Auto Parts<br>LLC         | 15,199.98                     |
| 77            | <b>193</b>                | 03/24/23      | TRONCALLI CHRYSLER JEEP DODGE | IEH Auto Parts<br>Holding LLC | 21,858.41                     |
| 78            | <b>3276976</b>            | n/a           | TURTLE WAX INC                | IEH Auto Parts<br>LLC         | 17,829.12                     |
| 79            | <b>186</b>                | 03/23/23      | TUXEDO DISTRIBUTORS LLC       | IEH Auto Parts<br>Holding LLC | 39,742.00                     |
| 80            | <b>3277010</b>            | n/a           | VECTREN ENERGY DELIVERY       | IEH Auto Parts<br>LLC         | 26,583.83                     |
| 81            | <b>70</b>                 | 02/27/23      | Velvac Inc.                   | IEH Auto Parts<br>Holding LLC | 26,662.65                     |
| 82            | <b>127</b>                | 03/15/23      | W. W. Grainger, Inc           | IEH Auto Parts<br>Holding LLC | 51,075.19                     |
| 83            | <b>351</b>                | 04/12/23      | W.M Barr and Company          | IEH Auto Parts<br>LLC         | 19,205.83                     |
| 84            | <b>3277035</b>            | n/a           | WASHINGTON GAS                | IEH Auto Parts<br>LLC         | 14,982.27                     |
| 85            | <b>129</b>                | 03/16/23      | Wegmann Automotive USA, Inc   | IEH Auto Parts<br>LLC         | 17,047.92                     |
| 86            | <b>3277046</b>            | n/a           | WETHERILL ASSOCIATES INC      | IEH Auto Parts<br>LLC         | 21,383.54                     |
| 87            | <b>3277054</b>            | n/a           | WINDSTREAM                    | IEH Auto Parts<br>LLC         | 16,216.04                     |
| 88            | <b>3277056</b>            | n/a           | WINDWARD PETROLEUM            | IEH Auto Parts<br>LLC         | 49,210.68                     |
| <b>TOTAL:</b> |                           |               |                               |                               | <b>2,673,995.30</b>           |