

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

Upon the *GUC Trustee's Seventeenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 396] (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:

28. 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.

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

30. 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.

31. 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.

32. 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.

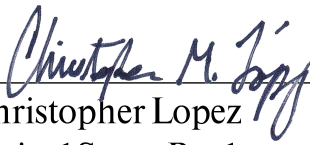
33. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

34. 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.

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

36. 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)
17th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	363	04/14/23	A.P. 51 LLC	Auto Plus Auto Sales LLC	3,633.30
2	3275913	n/a	ACADEMY FIRE PROTECTION	IEH Auto Parts LLC	2,989.35
3	3275921	n/a	ADECCO EMPLOYMENT SERVICES	IEH Auto Parts LLC	3,058.30
4	3275933	n/a	AIRGAS USA, LLC	IEH Auto Parts LLC	2,632.87
5	3275939	n/a	ALGER OIL, INC.	IEH Auto Parts LLC	5,228.14
6	67	02/27/23	Ameren Missouri	IEH Auto Parts Holding LLC	2,487.70
7	3275954	n/a	AMERICAN DRIVELINE	IEH Auto Parts LLC	4,467.79
8	3275955	n/a	AMERICAN ELECTRIC POWER	IEH Auto Parts LLC	4,157.13
9	3275965	n/a	ANYBILL FINANCIAL SERVICES	IEH Auto Parts LLC	3,178.79
10	3275972	n/a	ARGUS TALENT LLC	IEH Auto Parts LLC	3,934.14
11	3275987	n/a	AUSTELL NATURAL GAS SYSTEM	IEH Auto Parts LLC	3,248.98
12	3276014	n/a	BAY CITY FORKLIFT, INC	IEH Auto Parts LLC	3,868.52
13	3276015	n/a	BAYCO PRODUCTS INC	IEH Auto Parts LLC	5,198.04
14	210	03/24/23	BECK CHEVROLET CO INC	IEH Auto Parts LLC	3,115.64
15	3276018	n/a	BECK CHEVROLET CO INC	IEH Auto Parts LLC	2,933.48
16	3276035	n/a	BOROUGH OF ELLWOOD CITY	IEH Auto Parts LLC	2,950.36
17	3276036	n/a	BOSCH AUTOMOTIVE SRVC SOLUTIONS LLC	IEH Auto Parts LLC	5,093.46
18	65	02/28/23	Calumet Branded Products, LLC	IEH Auto Parts LLC	5,056.98
19	3276088	n/a	CENTRAL HUDSON GAS & ELECTRIC	IEH Auto Parts LLC	3,785.50
20	3276205	n/a	CONEDISON	IEH Auto Parts LLC	4,339.43
21	3276221	n/a	CROSSCOM NATIONAL INC	IEH Auto Parts LLC	4,431.09
22	3276234	n/a	DAN-AM COMPANY	IEH Auto Parts LLC	4,596.89
23	3276237	n/a	DAVACO INC	IEH Auto Parts LLC	4,985.00
24	220	03/27/23	DELEGARD TOOL COMPANY	Auto Plus Auto Sales LLC	3,056.66

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25	3276252	n/a	DENNISON LUBRICANTS WORCESTER	IEH Auto Parts LLC	5,189.53
26	3276269	n/a	Dominion Solutions dba SOURCE 4	IEH Auto Parts LLC	3,097.84
27	236	03/29/23	ECONOMY HEATING	IEH Auto Parts Holding LLC	5,024.46
28	31	02/21/23	Encore Industries, Inc.	IEH Auto Parts Holding LLC	4,761.51
29	3276301	n/a	ENERGIZER LLC	IEH Auto Parts LLC	3,362.32
30	575	05/01/23	EnerSys	IEH Auto Parts Holding LLC	2,730.92
31	3276307	n/a	EQUINIX INC	IEH Auto Parts LLC	4,002.47
32	451	04/26/23	Express Employment Professionals	IEH Auto Parts Holding LLC	3,423.90
33	3276342	n/a	FLIPP CORPORATION	IEH Auto Parts LLC	5,000.00
34	179	03/23/23	GREYSTONE POWER CORP	IEH Auto Parts LLC	3,245.69
35	3276397	n/a	GRIFFITH ENERGY SERVICES INC	IEH Auto Parts LLC	2,639.58
36	3276417	n/a	HG&E	IEH Auto Parts LLC	3,925.89
37	3276438	n/a	HYDRATE HQ OF MID-ATLANTIC LLC	IEH Auto Parts LLC	3,701.08
38	415	04/14/23	HY-VEE, Inc.	IEH Auto Parts LLC	2,490.18
39	3276444	n/a	IDENTIFIX INC	IEH Auto Parts LLC	2,500.00
40	3276446	n/a	ILLUMINATING COMPANY	IEH Auto Parts LLC	4,644.11
41	173	03/22/23	Integrated Solutions	IEH Auto Parts LLC	2,941.71
42	3276452	n/a	INTERAMERICAN MOTOR CORP.	IEH Auto Parts LLC	3,228.93
43	433	04/25/23	Interstate Waste Services, Inc.	Auto Plus Auto Sales LLC	4,220.63
44	487	04/27/23	JOHN B HULL INC.	IEH Auto Parts LLC	4,088.78
45	489	04/27/23	JOHN B. HULL INC.	IEH Auto Parts LLC	3,703.73
46	3276488	n/a	Johnson Controls Security Solutions	IEH Auto Parts LLC	3,419.98
47	3276544	n/a	LIBERTY ENGINE PARTS	IEH Auto Parts LLC	4,334.40
48	3276549	n/a	LOGISTICS SUPPLY	IEH Auto Parts LLC	5,060.59

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Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	3276553	n/a	LUBBOCK POWER & LIGHT & WATER	IEH Auto Parts LLC	4,452.52
50	3276564	n/a	MAGNITUDE SOFTWARE INC	IEH Auto Parts LLC	3,840.00
51	3276606	n/a	MIDWEST FASTENER CORPORATION	IEH Auto Parts LLC	2,522.11
52	3276617	n/a	MISSOURI GAS ENERGY	IEH Auto Parts LLC	3,304.70
53	3276667	n/a	NOLTS AUTO PARTS - LANCASTER	IEH Auto Parts LLC	2,703.84
54	3276681	n/a	OAKWOOD TRANSMISSION	IEH Auto Parts LLC	2,685.41
55	3276692	n/a	OMEGA INDUSTRIAL SERVICES INC	IEH Auto Parts LLC	2,979.06
56	3276693	n/a	OMNILIFT	IEH Auto Parts LLC	4,862.23
57	3276725	n/a	PEPCO	IEH Auto Parts LLC	3,197.71
58	3276728	n/a	PETRO HOME SERVICES	IEH Auto Parts LLC	4,916.32
59	3276729	n/a	PEWAG, INC	IEH Auto Parts LLC	4,517.26
60	281	04/03/23	Philadelphia Gas Works	IEH Auto Parts Holding LLC	2,531.27
61	532	04/28/23	Pittsburgh Spray Equipment Co.	IEH Auto Parts LLC	4,714.21
62	228	03/28/23	PLASTICOLOR MOLDED PRODUCTS	IEH Auto Parts Holding LLC	3,065.14
63	3276744	n/a	PLZ Corp	IEH Auto Parts LLC	2,736.55
64	3276750	n/a	POWER TRAIN COMPONENTS	IEH Auto Parts LLC	3,055.21
65	3276756	n/a	PPC LUBRICANTS	IEH Auto Parts LLC	2,690.47
66	3276781	n/a	PROTOS SECURITY	IEH Auto Parts LLC	4,710.02
67	3276806	n/a	RAYS TRASH SERVICE	IEH Auto Parts LLC	4,052.58
68	3276812	n/a	RG&E	IEH Auto Parts LLC	4,938.24
69	672	07/03/23	Rhode Island Division of Taxation	IEH Auto Parts LLC	2,517.96
70	3276820	n/a	ROANOKE GAS COMPANY	IEH Auto Parts LLC	2,551.50
71	3276835	n/a	S & K ENTERPRISES INC	IEH Auto Parts LLC	2,958.00
72	375	04/18/23	Schumacher Electric Company	Auto Plus Auto Sales LLC	4,737.21

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Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	207	03/23/23	SHARPLINE CONVERTING, INC.	IEH Auto Parts LLC	4,732.07
74	414	04/21/23	Sharray L Turner	IEH Auto Parts Holding LLC	5,000.00
75	131	03/16/23	Stoner Inc	IEH Auto Parts LLC	2,618.25
76	212	03/27/23	Suburban Propane	IEH Auto Parts Holding LLC	4,223.90
77	162	03/21/23	Sunbelt Rentals, Inc.	IEH Auto Parts Holding LLC	3,257.36
78	3276921	n/a	TENNANT SALES AND SERVICE CO	IEH Auto Parts LLC	3,404.94
79	3276933	n/a	THE HUNTINGTON NATIONAL BANK	IEH Auto Parts LLC	3,996.82
80	3276947	n/a	TONSA AUTOMOTIVE INC	IEH Auto Parts LLC	4,088.93
81	3276961	n/a	TOWNSHIP OF MOORESTOWN	IEH Auto Parts LLC	3,970.50
82	3276969	n/a	TRILOGY AUTO REPAIR	IEH Auto Parts LLC	2,661.50
83	3276974	n/a	TRUST FILTERS	IEH Auto Parts LLC	2,774.29
84	3276994	n/a	UNIVERSAL BRAKE	IEH Auto Parts LLC	2,967.93
85	3276997	n/a	UPS	IEH Auto Parts LLC	3,198.23
86	508	04/28/23	Waste Management	IEH Auto Parts Holding LLC	2,547.84
87	62	02/27/23	Wells Fargo Vendor Financial Services, LLC	IEH Auto Parts LLC	4,413.30
88	3277047	n/a	Wheel-Check	IEH Auto Parts LLC	3,317.70
TOTAL:					325,578.85