

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

Upon the *GUC Trustee's Eighteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 397] (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:

37. 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.

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

39. 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.

40. 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.

41. 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.

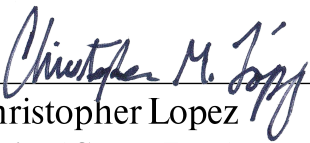
42. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

43. 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.

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

45. 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)
18th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	3275889	n/a	6 AVE AUTO REPAIR	IEH Auto Parts LLC	1,835.76
2	336	04/11/23	AES Ohio	IEH Auto Parts Holding LLC	1,320.57
3	3275964	n/a	ANSELL PROTECTIVE PRODUCT	IEH Auto Parts LLC	1,593.70
4	3275982	n/a	ATHENS UTILITIES BOARD	IEH Auto Parts LLC	1,991.34
5	3275993	n/a	AUTO VALUE OF LANSE	IEH Auto Parts LLC	2,404.61
6	3276016	n/a	BEACON HEALTH OPTIONS INC	IEH Auto Parts LLC	1,785.00
7	3276053	n/a	BUELL FUELS LLC	IEH Auto Parts LLC	1,636.21
8	3276054	n/a	BUILDINGSTARS OPERATIONS, INC.	IEH Auto Parts LLC	1,531.74
9	3276056	n/a	BUTLERS AUTOMOTIVE	IEH Auto Parts LLC	1,629.84
10	680	07/06/23	Capriotto Realty and Leasing Inc.	IEH Auto Parts Holding LLC	1,885.48
11	3276089	n/a	CENTRIC PARTS INDUSTRY	IEH Auto Parts LLC	1,868.29
12	3276125	n/a	CHURCHS AUTO OF DREXEL HILL	IEH Auto Parts LLC	1,607.75
13	3276126	n/a	CHURCHS AUTO PARTS OF SPRINGF	IEH Auto Parts LLC	1,454.19
14	3276127	n/a	CHURCHS SPEED & AUTO PARTS	IEH Auto Parts LLC	2,076.54
15	3276140	n/a	CITY OF CHARLOTTE	IEH Auto Parts LLC	1,835.49
16	3276153	n/a	CITY OF HOMESTEAD	IEH Auto Parts LLC	1,644.80
17	48	02/21/23	CLEAN SHEETS MFG.	IEH Auto Parts Holding LLC	1,975.68
18	3276197	n/a	COLUMBIA GAS OF MARYLAND	IEH Auto Parts LLC	1,761.21
19	3276200	n/a	COLUMBIA GAS OF PENNSYLVANIA	IEH Auto Parts LLC	1,711.75
20	3276207	n/a	CONNECTICUT NATURAL GAS CORP.	IEH Auto Parts LLC	1,605.78
21	3276217	n/a	COUNTY OF STAFFORD	IEH Auto Parts LLC	1,818.90
22	591	05/01/23	CWD, LLC (dba Centric Parts)	IEH Auto Parts LLC	1,868.29
23	3276246	n/a	DELEGARD TOOL COMPANY	IEH Auto Parts LLC	2,108.06
24	3276259	n/a	DIPLOMAT COACH INC	IEH Auto Parts LLC	2,281.04

IEH Auto Parts (Auto Plus)
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Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	260	04/03/23	DIRECT SOURCE INC	IEH Auto Parts Holding LLC	1,800.00
26	3276266	n/a	DOMINION ENERGY NORTH CAROLINA	IEH Auto Parts LLC	2,442.32
27	3276277	n/a	DUALITE SALES AND SERVICE INC	IEH Auto Parts LLC	1,927.80
28	3276278	n/a	DUBBEN GAS SERVICE	IEH Auto Parts LLC	2,156.81
29	3276282	n/a	DUQUESNE LIGHT COMPANY	IEH Auto Parts LLC	1,721.91
30	3276289	n/a	EATON CORPORATION	IEH Auto Parts LLC	1,948.79
31	3276299	n/a	EMPLOYBRIDGE HOLDING COMPANY	IEH Auto Parts LLC	1,993.38
32	3276310	n/a	ESG REGION 19 ALLIED STATES	IEH Auto Parts LLC	1,658.09
33	3276317	n/a	EXIDE TECHNOLOGIES	IEH Auto Parts LLC	2,131.02
34	3276326	n/a	FAIRFAX COUNTY WATER AUTHORITY	IEH Auto Parts LLC	1,650.03
35	3276343	n/a	FLITELINE ENGINE SUPPLY	IEH Auto Parts LLC	1,333.23
36	235	03/29/23	G.W. KNAPP & SON INC.	IEH Auto Parts Holding LLC	1,688.83
37	3276369	n/a	GCOMMERCE INC	IEH Auto Parts LLC	1,800.00
38	3276382	n/a	GOOD GUYS AUTO CARE LLC	IEH Auto Parts LLC	1,759.85
39	3276383	n/a	GOODE AUTOMOTIVE	IEH Auto Parts LLC	2,140.56
40	401	04/11/23	Henry, Tiffany	IEH Auto Parts Holding LLC	2,152.80
41	3276430	n/a	HOUSTON-GALVESTON AREA COUNCIL	IEH Auto Parts LLC	2,054.46
42	3276454	n/a	INTERSTATE BATTERY OF SO. NEW YORK	IEH Auto Parts LLC	2,274.63
43	3276474	n/a	J-B WELD COMPANY	IEH Auto Parts LLC	1,920.72
44	120	03/13/23	JPMorgan Chase Bank, N.A. s/b/m/t Chase Bank USA, N.A.	IEH Auto Parts Holding LLC	1,870.36
45	3276521	n/a	LACAVA BROS.	IEH Auto Parts LLC	1,602.33
46	3276522	n/a	LACLEDE GAS CO	IEH Auto Parts LLC	1,765.67
47	262	04/03/23	Lakeland Electric	IEH Auto Parts Holding LLC	1,850.70
48	3276580	n/a	MATERIAL HANDLING INC	IEH Auto Parts LLC	1,356.80

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Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	440	04/25/23	MIAMI DADE COUNTY STORMWATER UTILITY	IEH Auto Parts Holding LLC	2,382.58
50	309	04/06/23	Mirka USA Inc	IEH Auto Parts Holding LLC	1,821.96
51	3276638	n/a	MY FRIENDS A MECHANIC	IEH Auto Parts LLC	1,728.67
52	3276641	n/a	NATIONAL AAMCO DEALERS ASSOCIATION	IEH Auto Parts LLC	1,875.95
53	3276659	n/a	NEW PIG CORP	IEH Auto Parts LLC	2,321.50
54	3276666	n/a	NJ DIVISION OF FIRE SAFETY	IEH Auto Parts LLC	1,827.00
55	3276668	n/a	NOLTS AUTO PARTS- #1 - EPHRAT	IEH Auto Parts LLC	1,897.95
56	95	03/06/23	North Carolina Department of Revenue	IEH Auto Parts LLC	1,510.19
57	3276670	n/a	Northeast Battery	IEH Auto Parts LLC	2,117.24
58	376	04/18/23	NSTAR D/B/A EVERSOURCE	IEH Auto Parts Holding LLC	2,066.30
59	412	04/21/23	NSTAR Electric Company dba Eversource Energy	IEH Auto Parts Holding LLC	1,495.55
60	313	04/07/23	NW Natural	IEH Auto Parts Holding LLC	1,511.43
61	272	04/04/23	Pasco County Florida for its Pasco County Board of County Commissioners	IEH Auto Parts Holding LLC	2,245.57
62	3276711	n/a	PASCO COUNTY UTILITIES	IEH Auto Parts LLC	2,179.01
63	3276736	n/a	PINNACLE COMMUNICATIONS GROUP INC	IEH Auto Parts LLC	1,750.00
64	3276753	n/a	PPA JPS AUTO CARE INC	IEH Auto Parts LLC	1,543.07
65	3276769	n/a	PRESTIGE AUTOMOTIVE CENTE	IEH Auto Parts LLC	1,899.13
66	79	03/02/23	PSEG Li	IEH Auto Parts Holding LLC	1,673.63
67	3276785	n/a	PUBLIC SERVICE COMPANY OF OK.	IEH Auto Parts LLC	2,011.51
68	3276790	n/a	QUAD INDUSTRIAL INVESTMENTS	IEH Auto Parts LLC	1,414.90
69	3276796	n/a	R.A. Allen	IEH Auto Parts LLC	1,801.80
70	3276809	n/a	REDCAP TECHNOLOGIES LLC	IEH Auto Parts LLC	1,603.74
71	3276811	n/a	RENTOKIL PEST CONTROL	IEH Auto Parts LLC	1,351.92
72	3276837	n/a	S O S MAINTENANCE INC	IEH Auto Parts LLC	1,716.00

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73	3276864	n/a	SHOPPAS MATERIAL HANDLING	IEH Auto Parts LLC	1,695.84
74	3276868	n/a	SMITH AND HOWARD PC	IEH Auto Parts LLC	1,805.00
75	3276881	n/a	Spaceman, LLC	IEH Auto Parts LLC	1,350.00
76	3276885	n/a	SPEE DEE DELIVERY SERVICE INC	IEH Auto Parts LLC	1,459.67
77	3276903	n/a	Summit Racing	IEH Auto Parts LLC	2,237.84
78	3276907	n/a	SUPERIOR DISTRIBUTORS	IEH Auto Parts LLC	1,311.99
79	3276908	n/a	SUPERIOR PLUS ENERGY SERVICES INC	IEH Auto Parts LLC	1,591.98
80	3276925	n/a	TEXAS GAS SERVICE	IEH Auto Parts LLC	1,766.55
81	3276930	n/a	THE CITY OF DAYTONA BEACH	IEH Auto Parts LLC	1,703.11
82	3276942	n/a	TIRE CENTERS LLC	IEH Auto Parts LLC	1,641.88
83	3276982	n/a	TWINCO/ROMAX	IEH Auto Parts LLC	2,466.42
84	3276987	n/a	UNIFIRST CORPORATION	IEH Auto Parts LLC	2,089.92
85	3276995	n/a	UNIVERSAL ENVIRONMENTAL SERVICES	IEH Auto Parts LLC	1,575.00
86	167	03/21/23	US Motor Works, LLC	IEH Auto Parts Holding LLC	2,251.39
87	3277013	n/a	VILLAGE OF ARCADE	IEH Auto Parts LLC	1,709.68
88	3277025	n/a	VISKON-AIRE CORP	IEH Auto Parts LLC	2,264.25
89	168	03/22/23	WMOA/WJAW-FM RADIO	IEH Auto Parts Holding LLC	1,380.00
90	3277067	n/a	X-Pert Paint Mixing Systems	IEH Auto Parts LLC	1,799.00
TOTAL:					164,079.23