

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

Upon the *GUC Trustee's Nineteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 398] (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:

46. 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.

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

48. 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.

49. 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.

50. 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.

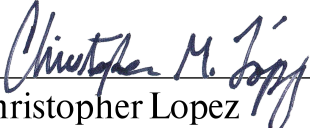
51. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

52. 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.

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

54. 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)
19th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	3275893	n/a	A PLUS AUTO	IEH Auto Parts LLC	1,274.62
2	3275918	n/a	ACE UNIFORM SERVICES, INC.	IEH Auto Parts LLC	761.53
3	3275926	n/a	ADVANCED AUTO CENTER	IEH Auto Parts LLC	787.90
4	3275934	n/a	AIRPORT AUTO PARTS/TINKER	IEH Auto Parts LLC	961.31
5	386	04/19/23	ALTA ENTERPRISES, LLC	IEH Auto Parts LLC	1,194.37
6	3275958	n/a	AMERICAN NATURAL SUPPLY LLC	IEH Auto Parts LLC	1,092.71
7	3275970	n/a	ARC REMANUFACTURING, INC.	IEH Auto Parts LLC	941.91
8	3275971	n/a	ARDEX LABORATORIES INC	IEH Auto Parts LLC	1,287.96
9	3276011	n/a	BARS PRODUCTS INC.	IEH Auto Parts LLC	1,257.12
10	3276065	n/a	CANO USED TIRES	IEH Auto Parts LLC	846.66
11	3276077	n/a	CASCADE NATURAL GAS	IEH Auto Parts LLC	936.47
12	3276086	n/a	CEMB USA	IEH Auto Parts LLC	902.88
13	3276103	n/a	CHESAPEAKE UTILITIES	IEH Auto Parts LLC	966.94
14	339	04/12/23	CITY OF CLEARWATER	IEH Auto Parts LLC	951.51
15	3276160	n/a	CITY OF MARIETTA	IEH Auto Parts LLC	1,021.15
16	3276165	n/a	CITY OF OAK HARBOR WA	IEH Auto Parts LLC	806.28
17	497	04/27/23	City of Vicksburg Water and Gas	IEH Auto Parts Holding LLC	952.66
18	3276199	n/a	COLUMBIA GAS OF OHIO	IEH Auto Parts LLC	1,111.26
19	182	03/23/23	CT CONVEYOR LLC	IEH Auto Parts Holding LLC	978.42
20	3276232	n/a	DACO PARTS CORP.	IEH Auto Parts LLC	799.74
21	3276235	n/a	DANIELS OIL COMPANY INC	IEH Auto Parts LLC	1,197.08
22	3276239	n/a	David England dba D&J England	IEH Auto Parts LLC	1,100.00
23	3276242	n/a	DCL INTERNATIONAL INC	IEH Auto Parts LLC	1,179.00
24	3276243	n/a	De Lage Landen Financial Services,	IEH Auto Parts LLC	931.04

IEH Auto Parts (Auto Plus)
19th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	3276264	n/a	DOHRN TRANSFER	IEH Auto Parts LLC	1,000.00
26	3276265	n/a	Doing Better Business dba WPS, Inc	IEH Auto Parts LLC	850.29
27	3276281	n/a	DUNBAR ARMORED INC	IEH Auto Parts LLC	787.21
28	3276306	n/a	EQUALIS GROUP LLC	IEH Auto Parts LLC	1,186.46
29	3276314	n/a	Euclid Industries LLC	IEH Auto Parts LLC	1,301.17
30	224	03/28/23	FJC INC	IEH Auto Parts LLC	917.02
31	3276353	n/a	FRONTIER	IEH Auto Parts LLC	1,140.13
32	3276357	n/a	G A T AUTO REP SERV	IEH Auto Parts LLC	829.70
33	3276361	n/a	GABRIELLI TRUCK SALES LTD	IEH Auto Parts LLC	925.30
34	434	04/25/23	GCS Group	Auto Plus Auto Sales LLC	1,019.52
35	3276384	n/a	GOODSON	IEH Auto Parts LLC	1,057.07
36	331	04/11/23	GROUNDS FOR IMPROVEMENT LLC	IEH Auto Parts Holding LLC	959.64
37	3276401	n/a	GUARDADO USED TIRE & AUTO	IEH Auto Parts LLC	849.45
38	3276404	n/a	GUNTER TRUCKING CO INC	IEH Auto Parts LLC	1,303.00
39	258	04/01/23	JERRY COGLIANESE	IEH Auto Parts Holding LLC	1,212.00
40	374	04/17/23	JOHNSON TRENT AND TAYLOR L L P	IEH Auto Parts Holding LLC	1,102.86
41	3276498	n/a	JUANS AUTO SHOP	IEH Auto Parts LLC	894.12
42	3276501	n/a	KANSAS CITY POWER & LIGHT	IEH Auto Parts LLC	1,041.46
43	3276524	n/a	LAKESHORE AUTOMOTIVE	IEH Auto Parts LLC	793.71
44	3276531	n/a	LARRY GRELLA	IEH Auto Parts LLC	1,114.90
45	3276551	n/a	LOOMIS	IEH Auto Parts LLC	1,296.98
46	3276555	n/a	LUIS TRANSMISSION	IEH Auto Parts LLC	1,308.55
47	3276570	n/a	MANNYS	IEH Auto Parts LLC	870.23
48	3276572	n/a	MANUAL	IEH Auto Parts LLC	1,172.59

IEH Auto Parts (Auto Plus)
19th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	3276575	n/a	MARSHALL AUTOMOTIVE CENTE	IEH Auto Parts LLC	1,143.88
50	3276587	n/a	MEGAPORT	IEH Auto Parts LLC	1,091.56
51	3276595	n/a	MET-ED	IEH Auto Parts LLC	791.95
52	208	03/23/23	METRO PEST CONTROL, INC.	IEH Auto Parts Holding LLC	838.83
53	3276605	n/a	MIDWEST AUTO BODY PARTS	IEH Auto Parts LLC	879.75
54	3276639	n/a	MYERS TIRE SUPPLY DISTRIBUTION	IEH Auto Parts LLC	761.80
55	3276657	n/a	NEW JERSEY AMERICAN WATER	IEH Auto Parts LLC	1,057.64
56	96	03/07/23	Niwot Corporation dba Specialty Products Company	IEH Auto Parts Holding LLC	785.66
57	3276669	n/a	NORTHEAST AUTO MACHINE, LLC	IEH Auto Parts LLC	888.94
58	3276675	n/a	NW NATURAL	IEH Auto Parts LLC	1,003.15
59	366	04/18/23	Oklahoma Natural Gas	IEH Auto Parts Holding LLC	1,232.45
60	3276770	n/a	PRESTOLITE ELECTRIC INC	IEH Auto Parts LLC	817.39
61	3276778	n/a	PROFLEX + DISTRIBUTION INC.	IEH Auto Parts LLC	1,265.90
62	3276782	n/a	PRUYN BEARINGS COMPANY INC.	IEH Auto Parts LLC	900.32
63	3276823	n/a	ROBERTS TOOL AND SUPPLY CO.	IEH Auto Parts LLC	1,098.61
64	3276836	n/a	S M ARNOLD INC.	IEH Auto Parts LLC	1,063.75
65	3276838	n/a	S.A. GEAR, INC.	IEH Auto Parts LLC	766.79
66	3276840	n/a	SAMMONS LAWN CARE	IEH Auto Parts LLC	1,105.00
67	3276879	n/a	South Jersey Gas	IEH Auto Parts LLC	781.51
68	3276883	n/a	SPECIALTY PRODUCTS COMPANY	IEH Auto Parts LLC	785.66
69	3276906	n/a	SUPERIOR AUTOMOTIVE	IEH Auto Parts LLC	1,200.52
70	265	04/03/23	TALUS CORP	IEH Auto Parts Holding LLC	1,248.00
71	3276916	n/a	TAMBO BODY REPAIR	IEH Auto Parts LLC	960.92
72	3276917	n/a	TAMPA ELECTRIC	IEH Auto Parts LLC	1,126.21

IEH Auto Parts (Auto Plus)
19th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	3276941	n/a	TINKER EAST AUTO PARTS	IEH Auto Parts LLC	895.02
74	36	02/21/23	Tolco Corporation	IEH Auto Parts Holding LLC	1,188.01
75	3276948	n/a	TOP NOTCH AUTO REPAIR	IEH Auto Parts LLC	1,057.91
76	3276950	n/a	TORINO AUTO BODY	IEH Auto Parts LLC	974.67
77	3276952	n/a	TOWN OF BABYLON	IEH Auto Parts LLC	807.83
78	3276956	n/a	TOWN OF PLAINFIELD UTILITIES	IEH Auto Parts LLC	1,268.54
79	352	04/12/23	Transportation Services Unlimited of Shell Lake, INC	IEH Auto Parts LLC	1,113.60
80	205	03/23/23	TRIPLE R TRUCK PARTS	IEH Auto Parts Holding LLC	818.15
81	3276978	n/a	TUSTIN MECHANICAL SERVICES OF	IEH Auto Parts LLC	1,117.75
82	3276981	n/a	TW TELECOM	IEH Auto Parts LLC	1,249.79
83	3276999	n/a	UTILITIES COMMISSION CITY OF	IEH Auto Parts LLC	810.99
84	3277016	n/a	VILLAGE OF GREEN ISLAND	IEH Auto Parts LLC	982.39
85	3277020	n/a	VILLAGE OF WOODSFIELD OHIO	IEH Auto Parts LLC	1,107.58
86	3277029	n/a	WAGEWORKS, INC.	IEH Auto Parts LLC	893.60
87	3277034	n/a	WARRENTON FOREIGN CAR, INC.	IEH Auto Parts LLC	892.02
88	128	03/15/23	Wells Fargo Bank, N.A.	IEH Auto Parts Holding LLC	831.28
89	3277045	n/a	WESTERN VIRGINIA WATER	IEH Auto Parts LLC	1,029.94
90	3277070	n/a	ZUNI AUTO REPAIRS	IEH Auto Parts LLC	1,225.37
TOTAL:					91,034.51