

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

Upon the *GUC Trustee's Twentieth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 399] (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:

55. 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.

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

57. 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.

58. 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.

59. 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.

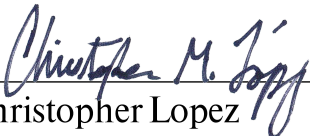
60. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

61. 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.

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

63. 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)
20th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	3275932	n/a	AIRGAS	IEH Auto Parts LLC	509.74
2	3275966	n/a	Apex Tool Group, LLC	IEH Auto Parts LLC	513.90
3	3275975	n/a	AROMA COFFEE SERVICE, INC	IEH Auto Parts LLC	731.73
4	3276005	n/a	B & L AUTO PARTS INC/BIG-A	IEH Auto Parts LLC	736.46
5	3276041	n/a	BRISTOL-BURLINGTON CO.AUTO PAR	IEH Auto Parts LLC	432.09
6	3276045	n/a	BROTHERS AUTO REPAIR	IEH Auto Parts LLC	685.84
7	3276050	n/a	BUCCOLAS SERVICE STATION	IEH Auto Parts LLC	661.85
8	3276055	n/a	BURLINGTON COUNTY AUTO PARTS	IEH Auto Parts LLC	635.63
9	3276061	n/a	CALHOUN UTILITIES	IEH Auto Parts LLC	510.93
10	3276064	n/a	CAMILO C RODRIGUEZ INC	IEH Auto Parts LLC	513.63
11	3276068	n/a	CAR FOR US CORPORATION	IEH Auto Parts LLC	729.91
12	3276072	n/a	CAROLINA FOOD SERVICES CORP	IEH Auto Parts LLC	632.56
13	3276082	n/a	CCT	IEH Auto Parts LLC	644.91
14	3276090	n/a	CENTURY CONVEYOR SERVICE, INC.	IEH Auto Parts LLC	695.73
15	3276093	n/a	CHAMPION BRANDS LLC	IEH Auto Parts LLC	606.83
16	3276097	n/a	CHATTANOOGA GAS	IEH Auto Parts LLC	675.51
17	322	04/10/23	CITY OF BREVARD	IEH Auto Parts Holding LLC	552.71
18	345	04/12/23	City of Daytona Beach	IEH Auto Parts LLC	666.54
19	3276149	n/a	CITY OF HAGERSTOWN	IEH Auto Parts LLC	646.21
20	3276151	n/a	CITY OF HIALEAH	IEH Auto Parts LLC	557.19
21	3276156	n/a	CITY OF JAMESTOWN	IEH Auto Parts LLC	697.03
22	3276159	n/a	CITY OF MANASSAS UTILITIES	IEH Auto Parts LLC	540.57
23	3276168	n/a	CITY OF PHILADELPHIA	IEH Auto Parts LLC	420.33
24	3276170	n/a	CITY OF RICHMOND	IEH Auto Parts LLC	467.19

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Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	378	04/18/23	City of Vernon	IEH Auto Parts Holding LLC	672.63
26	3276179	n/a	CITY OF WINTER HAVEN	IEH Auto Parts LLC	513.70
27	3276181	n/a	CITY SERVICES	IEH Auto Parts LLC	549.14
28	3276193	n/a	COBB COUNTY WATER SYSTEM	IEH Auto Parts LLC	454.47
29	3276201	n/a	Comcast	IEH Auto Parts LLC	566.71
30	3276233	n/a	DAMASCO RIVERA	IEH Auto Parts LLC	442.87
31	3276251	n/a	DENNIS AUTO PARTS - 3	IEH Auto Parts LLC	668.92
32	3276256	n/a	DESKINS LAWN SERVICE LLC	IEH Auto Parts LLC	550.00
33	3276257	n/a	Detectoguard, Inc.	IEH Auto Parts LLC	646.50
34	326	04/10/23	DONALD J BENDER	IEH Auto Parts Holding LLC	583.20
35	3276270	n/a	DONE RIGHT AUTOMOTIVE	IEH Auto Parts LLC	677.73
36	3276274	n/a	DRAIN PRO SERVICES	IEH Auto Parts LLC	432.50
37	3276283	n/a	E & D EBEN EZER MACHINE S	IEH Auto Parts LLC	460.74
38	176	03/22/23	Easton Utilities	IEH Auto Parts Holding LLC	716.60
39	3276295	n/a	EFFRAIN AUTO SERVICE	IEH Auto Parts LLC	539.47
40	3276296	n/a	EL PASO ELECTRIC	IEH Auto Parts LLC	621.85
41	3276304	n/a	EPB ELECTRIC POWER	IEH Auto Parts LLC	578.76
42	3276312	n/a	ETG AUTO SUPPLIES INC.	IEH Auto Parts LLC	453.69
43	166	03/21/23	Euler Hermes Agent for Credit Agricole Leasing & Factoring (2302270023)	IEH Auto Parts LLC	529.56
44	3276322	n/a	EZ LOAN LOCKPORT / 30006175	IEH Auto Parts LLC	713.97
45	3276335	n/a	FIRST CHOICE COFFEE SERVICES	IEH Auto Parts LLC	434.84
46	3276336	n/a	FIRST GEAR INC	IEH Auto Parts LLC	432.00
47	3276351	n/a	FP-GIMEL NJ	IEH Auto Parts LLC	643.31
48	3276356	n/a	FUENTES BROTHERS	IEH Auto Parts LLC	527.83

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Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	3276360	n/a	GA CENTRAL ELECTRICAL	IEH Auto Parts LLC	440.84
50	293	04/05/23	GISELA GUADALUPE	IEH Auto Parts Holding LLC	584.51
51	3276407	n/a	HANCOCK TELEPHONE COMPANY	IEH Auto Parts LLC	602.55
52	3276432	n/a	HRUBS	IEH Auto Parts LLC	504.15
53	3276441	n/a	I/D/E/A INC	IEH Auto Parts LLC	753.66
54	3276448	n/a	INDIANAPOLIS POWER & LIGHT CO	IEH Auto Parts LLC	532.67
55	3276449	n/a	Ingersoll Rand Company	IEH Auto Parts LLC	688.04
56	3276468	n/a	J-1 AUTO SERVICE LLC	IEH Auto Parts LLC	502.92
57	3276504	n/a	Kath Fuel Oil Service Co	IEH Auto Parts LLC	736.10
58	3276512	n/a	KING PALLET INC	IEH Auto Parts LLC	475.00
59	3276516	n/a	KORBETTS TIRE AND AUTO	IEH Auto Parts LLC	509.23
60	3276520	n/a	L & LS GETTY	IEH Auto Parts LLC	477.00
61	3276548	n/a	LITTLETON PARK JOYCE UGHETTA AND	IEH Auto Parts LLC	730.12
62	3276552	n/a	LOVELL AUTO REPAIR	IEH Auto Parts LLC	680.65
63	3276559	n/a	LUTYS AUTO REPAIR	IEH Auto Parts LLC	456.60
64	3276578	n/a	Maryland Department of General Serv	IEH Auto Parts LLC	494.48
65	3276593	n/a	MENDEZ AUTO SERVICE	IEH Auto Parts LLC	644.60
66	3276610	n/a	MIKES AUTO SALES	IEH Auto Parts LLC	621.12
67	3276611	n/a	MILFORD WATER CO.	IEH Auto Parts LLC	430.32
68	3276619	n/a	MOBIL MECHANIC SERVICE	IEH Auto Parts LLC	524.25
69	3276621	n/a	MODERN AUTO BODY AND PAIN	IEH Auto Parts LLC	581.75
70	3276637	n/a	MUNICIPAL UTILITIES	IEH Auto Parts LLC	437.08
71	693	07/17/23	NM Taxation & Revenue Department	IEH Auto Parts LLC	500.76
72	3276671	n/a	NORTHEAST OHIO NATURAL GAS	IEH Auto Parts LLC	675.33

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Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	3276676	n/a	NYC WATER BOARD	IEH Auto Parts LLC	461.64
74	3276678	n/a	NYTECH SUPPLY CO-E.S.D.	IEH Auto Parts LLC	445.02
75	365	04/18/23	Oklahoma Natural Gas	IEH Auto Parts Holding LLC	426.43
76	3276698	n/a	ORLANDO UTILITIES COMMISSION	IEH Auto Parts LLC	427.38
77	3276712	n/a	PASCOAG UTILITY DISTRICT	IEH Auto Parts LLC	715.91
78	3276714	n/a	PDQ AUTO SUPPLY	IEH Auto Parts LLC	514.82
79	3276721	n/a	PENNSYLVANIA AMERICAN WATER	IEH Auto Parts LLC	571.28
80	3276727	n/a	PETERSON MANUFACTURING COMPANY	IEH Auto Parts LLC	582.98
81	3276754	n/a	PPA MUNOZ AUTO REPAIR INC	IEH Auto Parts LLC	602.09
82	3276789	n/a	QUABBIN SERVICE CENTER	IEH Auto Parts LLC	581.75
83	3276791	n/a	QUALITY AUTO WORKS	IEH Auto Parts LLC	529.56
84	3276793	n/a	QUENCH USA, INC	IEH Auto Parts LLC	477.82
85	673	07/03/23	Rhode Island Division of Taxation	IEH Auto Parts LLC	700.00
86	3276814	n/a	RICKS OFF ROAD PLUS	IEH Auto Parts LLC	523.11
87	3276824	n/a	ROCKDALE WATER RESOURCES	IEH Auto Parts LLC	465.59
88	3276946	n/a	TOM DIONS AUTOMOTIVE REPA	IEH Auto Parts LLC	694.39
89	3276959	n/a	Town of Stratford	IEH Auto Parts LLC	464.97
90	3276989	n/a	UNIFORM MASTERS	IEH Auto Parts LLC	588.81
91	3277023	n/a	VIRGINIA NATURAL GAS	IEH Auto Parts LLC	693.91
92	3277024	n/a	VISCIANO BROS/MORNINGSTAR A/P	IEH Auto Parts LLC	475.10
93	3277027	n/a	W T AUTO ELECTRONIC	IEH Auto Parts LLC	720.00
94	3277036	n/a	Wastequip, LLC	IEH Auto Parts LLC	419.14
95	3277068	n/a	XTRA LEASE	IEH Auto Parts LLC	625.95
TOTAL:					54,167.39