Docket #0477 Date Filed: 04/24/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

United States Courts
Southern District of Texas
FILED
APR 24 2026
Nathan Ochsner, Clerk of Court

In re:	Chapter 11
AUTO PLUS AUTO SALES LLC,	Case No. 23-90055 (CML)
Wind-Down Debtor.	(Formerly Jointly Administered under Lead Case IEH Auto Parts Holding LLC, Case No. 23-90054)

Andrea Lussier, in her capacity as Principal Partner of Allegiance Staffing files this objection to the GUC Trustee's Twenty-First Omnibus Objection to Claims, Schedule 1 – Reduced Claims.

Allegiance Staffing filed a claim (Claim No. 29) in the amount of $56,660.85, which the GUC Trustee proposes to reduce to $10,569.70. After further review of our claim, we recognize that it included invoices dated 02/05/2023; they should not have been included as they were after the initial bankruptcy filing date of 01/31/2023. The invoices dated 02/05/2023 total $3,570.64 reducing our claim to $53,090.21; new accounts receivables aging reflecting that amount has been provided as Exhibit A. Copies of invoices were included with the initial claim.

Allegiance Staffing respectfully asserts that its claim is valid, accurate, and fully substantiated. The claim is based on hours worked by Allegiance Staffing employees assigned to the Debtors' facilities and the corresponding payroll funded by Allegiance Staffing. These services were authorized by the Debtor and performed at the Debtors' request for their direct benefit and invoiced accordingly.

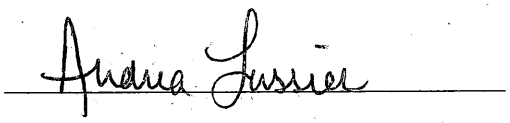
The amounts included in our claim reflect the amount charged to the debtor for wages paid to employees, state and federally mandated payroll tax and insurance obligations, all of which were incurred to support the Debtors' ongoing operations. As such, these are not estimated or unsupported amounts, but rather documented labor costs that were funded by Allegiance Staffing in good faith.

We respectfully disagree with the proposed reduction reflected in the Objection. The suggested reduced amount does not accurately represent the substantial payroll expenses incurred and funded by Allegiance Staffing for employees working at the Debtors' locations. Reducing the claim in this manner would fail to account for the full extent of labor services provided and costs advanced.

Allegiance Staffing cooperatively submits as Exhibit B a report detailing the payroll, taxes and workers compensation expenses directly related to the invoices included in our claim. This should provide adequate support necessary to substantiate the actual costs associated with the authorized hours worked and payroll funded in connection with this claim.

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Respectfully submitted,



Andrea Lussier

Principal Partner
Allegiance Staffing
281-355-9222

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The Woodlands, TX 77380
alussier@allegiancestaffing.com

Exhibit A

Accounts Receivable Aging Report

For	As of Date - 01/31/23		Aging Date Type:	Due Date		
	Roll Upto Parent Customer:	False	Root Customer ID:	%	Customer Name:	auto plus
	Age Group 1:	30	Age Group 2:	60	Age Group 3:	90
	Show Summary:	False	Group By:	None		
	Branch:	Dallas, Desoto, Fort Worth				

Affiliate: Wingfoot Enterprises, Inc.

Customer #	Customer Name				Payment Terms	Last Payment Date	Phone Number	Department			Credit Limit	High Limit	
Inv. #	Inv. Date	Date Due	Invoice Amount	Finance Charge	Payment/Credits	Last Payment Date	Current	1-30 days	31-60 days	61-90 days	Over 90 days	Balance	DO
63081	**Auto Plus**				**Net 30 Days**	**01/31/23**	**(214) 330-8171**	**Corporate**			**$0.00**	**$42,152.00**	
151579	12/18/22	01/17/23	$309.12	$0.00	$0.00	01/31/23		$309.12				$309.12	44
151660	12/25/22	01/24/23	$3,270.50	$0.00	$0.00			$3,270.50				$3,270.50	37
151809	01/01/23	01/31/23	$5,723.58	$0.00	$0.00		$5,723.58					$5,723.58	30
151946	01/08/23	02/07/23	$5,906.22	$0.00	$0.00		$5,906.22					$5,906.22	23
152026	01/15/23	02/14/23	$5,873.03	$0.00	$0.00		$5,873.03					$5,873.03	16
152136	01/22/23	02/21/23	$8,328.26	$0.00	$0.00		$8,328.26					$8,328.26	9
152299	01/29/23	02/28/23	$7,220.38	$0.00	$0.00		$7,220.38					$7,220.38	2
	Subtotal		**$36,631.09**	**$0.00**	**$0.00**		**$33,051.47**	**$3,579.62**				**$36,631.09**	**23**
58800	**Auto Plus**				**Net 30 Days**	**01/31/23**	**(214) 330-8171**	**Main**			**$0.00**	**$135,530.83**	
151580	12/18/22	01/17/23	$2,902.45	$0.00	$0.00	01/31/23		$2,902.45				$2,902.45	44
151661	12/25/22	01/24/23	$2,847.75	$0.00	$0.00			$2,847.75				$2,847.75	37
151810	01/01/23	01/31/23	$2,627.99	$0.00	$0.00		$2,627.99					$2,627.99	30
151947	01/08/23	02/07/23	$2,035.49	$0.00	$0.00		$2,035.49					$2,035.49	23
152027	01/15/23	02/14/23	$2,253.55	$0.00	$0.00		$2,253.55					$2,253.55	16
152137	01/22/23	02/21/23	$1,945.30	$0.00	$0.00		$1,945.30					$1,945.30	9
152300	01/29/23	02/28/23	$1,846.59	$0.00	$0.00		$1,846.59					$1,846.59	2
	Subtotal		**$16,459.12**	**$0.00**	**$0.00**		**$10,708.92**	**$5,750.20**				**$16,459.12**	**23**

Wingfoot Enterprises, Inc. Total			
Invoice Amount	$53,090.21	No. of Invoices	14
Finance Charge	$0.00	No. of Customers	2

Aging Total	
Current Age	$43,760.39
1-30 days	$9,329.82
31-60 days	

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Exhibit B

Gross Profit Report

Affiliate: Wingfoot Enterprises, Inc.

For	Period From:	12/12/22 - 01/31/23	Date Type:	AccountingPeriodDate	User Level:	Customer	User Type:	Account Manager
	Branch:	Dallas, Desoto, Fort Worth						
	Roll Up to Parent Cust.:	False	Group By:	Branch			Customer Name :	auto plus
	Order Type :	ALL						
	User :	ALL						

Staffing Company : Wingfoot Enterprises, Inc.

Branch	Pay/Bill Hrs	Bill Amount	DH Fee	GP Adj Bill	Discount	Gross Wages	GP Adj Pay	Agency Cost	Employer Taxes	Worker Comp	Non Adj Cost	GP Adj Cost	Burden	ER Contrb	Gross Profit	GP/Billed Hour	GP (%)
Desoto	2,686.01	$53,090.21		$0.00	$0.00	$38,546.16	$0.00	$0.00	$3,486.50	$1,036.94	$0.00	$0.00	$0.00	$0.00	$10,020.61	$3.73	18.87%
Subtotal - Wingfoot Enterprises, Inc.																	
2	**2,686.01**	**$53,090.21**		**$0.00**	**$0.00**	**$38,546.16**	**$0.00**	**$0.00**	**$3,486.50**	**$1,036.94**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$10,020.61**	**$3.73**	**18.87%**

Wingfoot Enterprises, Inc. Total

Gross Wages	$38,546.16	Bill Amount	$53,090.21	Non GP Adj Bill	$0.00
GP Adj Pay	$0.00	GP Adj Bill	$0.00	Non GP Adj Pay	$0.00
Non Adj Cost	$0.00	Discount Amount	$0.00	Non GP Adj Cost	$0.00
GP Adj Cost	$0.00	**Billed Amount**	**$53,090.21**	DH Fee	
Agency Cost	$0.00	**Billed Amount**	**$53,090.21**	Total Billed Hours	2,686.01
Employer Taxes	$3,486.50	**Payroll Cost**	**$43,069.60**	Total Paid Hours	2,686.01
W.C.	$1,036.94	**Gross Profit**	**$10,020.61**	No. of Customers	2
Burden	$0.00	**Gross Profit %**	**18.87%**		
ER Contributions	$0.00	Subsidy	$0.00		
Payroll Cost	**$43,069.60**	**Gross Profit W Subsidy**	**$10,020.61**		

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