

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

In re:	)	)	Chapter 11
))	
AUTO PLUS AUTO SALES LLC,	)	)	Case No. 23-90055 (CML)
))	
Wind-Down Debtor. ¹	)	)	(Formerly Jointly Administered
	)	)	under Lead Case IEH Auto Parts
	)	)	Holding LLC, Case No. 23-90054)

**CERTIFICATE OF NO OBJECTION
REGARDING GUC TRUSTEE’S SECOND MOTION TO EXTEND
DEADLINE TO OBJECT TO GENERAL UNSECURED CLAIMS**

[Relates to Docket No. 176]

The undersigned counsel for Michael D. Warner, solely in his capacity as trustee (the “GUC Trustee”) of the Auto Parts GUC Trust, hereby certifies as follows:

1. On September 5, 2024, the GUC Trustee filed the *GUC Trustee's Second Motion to Extend Deadline to Object to General Unsecured Claims* [Dkt. No. 176] (this “Motion”).² The Motion was served on the day it was filed via email and/or first-class mail, postage prepaid, upon all parties on the Master Service List, all affected Holders of GUC Claims, and all parties receiving CM/ECF notifications in this case, as set forth in the Certificate of Service included with the Motion and the Certificates of Service filed by the Claims Agent at Docket Nos. 194 and 195.

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 not defined herein shall have the meanings provided in the Motion unless otherwise noted.



2. The Motion contained negative notice language advising parties that any objections to Motion must have been filed with the Court within 21 days from the date the Motion was filed, which was September 26, 2024 (the “Objection Deadline”).

3. The Objection Deadline has passed, and no objections or responses to the Motion have been filed with the Court by any party. Counsel for the GUC Trustee has not received any informal responses or objections to the Motion.

4. Accordingly, the GUC Trustee respectfully requests that the Court enter the attached Proposed Order at its earliest convenience.

DATED: September 27, 2024

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

By: /s/ Kyle Woodard

Joseph M. Coleman

State Bar No. 0456610

SDTX No. 16936

John J. Kane

State Bar No. 24066794

SDTX No. 1069650

Kyle Woodard

State Bar No. 24102661

SDTX No. 3596595

901 Main Street, Suite 5200

Dallas, Texas 75202

Telephone: (214) 777-4200

Telecopier: (214) 777-4299

Email: jcoleman@krcl.com

Email: jkane@krcl.com

Email: kwoodard@krcl.com

Counsel for the Auto Parts GUC Trust

Certificate of Service

I hereby certify that on September 27, 2024, a true and correct copy of the foregoing Motion was filed with the Court and served via the Court's CM/ECF system upon all parties registered to receive such electronic service in this bankruptcy case.

/s/ Kyle Woodard

Kyle Woodard

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

In re:)	
	)	Chapter 11
AUTO PLUS AUTO SALES LLC,)	
	)	Case No. 23-90055 (CML)
Wind-Down Debtor. ¹)	
	)	(Formerly Jointly Administered
	)	under Lead Case IEH Auto Parts
	)	Holding LLC, Case No. 23-90054)

**ORDER EXTENDING GUC TRUSTEE’S DEADLINE
TO OBJECT TO GENERAL UNSECURED CLAIMS**

Upon the *Second Motion to Extend Deadline to Object to General Unsecured Claims* [Dkt. No. 176] (the “Motion”)² filed by Michael D. Warner, in his capacity as trustee (the “GUC Trustee”) of the Auto Parts GUC Trust (the “GUC Trust”), seeking entry of an order extending the deadline for the GUC Trustee to object to GUC Claims (the “GUC Claims Objection Deadline”) under the Plan and the GUC Trust Agreement; and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and Article IX of the Plan; (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

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 in herein shall have the meanings ascribed to such terms in the Motion or, if not defined in the Motion, 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”), unless otherwise noted herein.

proper pursuant to 28 U.S.C. §§ 1408 and 1409; (iv) that the relief sought in the Motion is in the best interests of the Debtors' estates and all parties in interest; (v) that due and proper notice of the Motion was provided to all necessary parties, including, without limitation, all Holders of GUC Claims affected by the relief sought in the Motion; (vi) that notice of the Motion and the opportunity for a hearing on the Motion were appropriate under the circumstances, and that no other or further notice is necessary; and (vii) that the legal and factual bases set forth in the Objection establish just cause for the relief granted in the following order (this "Order"); and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The GUC Claims Objection Deadline is hereby extended through and including **March 29, 2025**, without prejudice to the GUC Trustee's right to seek further extensions of the GUC Claims Objection Deadline or any other appropriate relief.
2. This Order and all relief granted herein shall be effective immediately upon entry.
3. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.
4. The GUC Trustee, or his counsel, shall cause a copy of this Order to be served upon all parties that filed a timely objection to the Motion. Since the Motion was properly served upon all affected Holders of GUC Claims, no other or further notice of this Order is necessary.

Dated: _____, 2024

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE