

**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 COUNSEL REGARDING GUC TRUSTEE'S
FOURTEENTH THROUGH TWENTIETH OMNIBUS OBJECTIONS TO CLAIMS
(Discharged Claims of Non-Responding Claimants)**

[Re: ECF Nos. 393–399]

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

1. On August 11, 2025, the GUC Trustee filed the following Omnibus Objections to General Unsecured Claims (each an “Objection,” and collectively, the “Objections”):

- a) GUC Trustee’s Fourteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants) [ECF #393];
- b) GUC Trustee’s Fifteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants) [ECF #394];
- c) GUC Trustee’s Sixteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants) [ECF #395];
- d) GUC Trustee’s Seventeenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants) [ECF #396];

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.

- e) GUC Trustee's Eighteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants) [ECF #397];
- f) GUC Trustee's Nineteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants) [ECF #398]; and
- g) GUC Trustee's Twentieth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants) [ECF #399].

2. The GUC Trustee served each Objection (i) via email and (ii) via first-class mail, postage prepaid, upon all affected claimants, as set forth in the Certificate of Service [ECF #400]. Email service was completed on August 11, 2025, and mail service was completed on or before August 12, 2025.

3. The deadline for parties to file objections or responses to the Objections was September 12, 2025 (the "Response Deadline"), which was at least thirty (30) days after the Objections were filed and served. Each Objection contained negative notice language advising affected claimants that their claim may be disallowed without a hearing unless the claimant filed a response with the Court on or before the Response Deadline.

4. No responses to any of the Objections were filed with the Court on or before the Response Deadline.

5. Counsel for the GUC Trustee received Tax Forms from numerous claimants prior to the Response Deadline. All such responding claimants have been removed from the Proposed Orders, as shown by the redlined versions of each order attached hereto.

6. The GUC Trustee has not received any responses to the Objections (formal or informal) or any Tax Forms from any of the claimants listed on the revised Proposed Orders attached hereto.

7. The revised Proposed Orders for each of the Objections are attached hereto as **Exhibits A-1 through A-7**, respectively, and redlines showing the changes to each Proposed Order are attached hereto as **Exhibits B-1 through B-7**, respectively.

8. The GUC Trustee's undersigned counsel certifies that the revised Proposed Orders attached hereto as **Exhibits A-1 through A-7** resolve all known responses to the Objections received on or prior to the Response Deadline. All claimants that provided Tax Forms to the GUC Trustee prior to the Response Deadline have been removed from the Proposed Orders.

9. The GUC Trustee respectfully requests that the Court enter the revised Proposed Orders attached hereto as **Exhibits A-1 through A-7** at its earliest convenience.

DATED: September 16, 2025

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

/s/ Kyle Woodard

Joseph M. Coleman (SBOT 0456610)

John J. Kane (SBOT 24066794)

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Counsel for the Auto Parts GUC Trust

CERTIFICATE OF SERVICE

I hereby certify that on September 16, 2025, a true and correct copy of the foregoing document, including all exhibits thereto, was filed with the Court and served via the Court's CM/ECF system upon all parties receiving such electronic notice in this case.

/s/ Kyle Woodard

Kyle Woodard

Exhibit A-1

PROPOSED ORDER

14th Omnibus GUC Objection

**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 SUSTAINING GUC TRUSTEE'S
FOURTEENTH OMNIBUS OBJECTION TO CLAIMS
(Discharged Claims of Non-Responding Claimants)**

Upon the *GUC Trustee's Fourteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 393] (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-
2 90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The
3 following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each
4 entity's federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC
5 (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP
6 Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition
7 Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC
8 (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA
9 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:

1. 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.

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

3. 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.

4. 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.

5. 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.

6. 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.

7. 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.

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

9. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	538	04/29/23	A.A., A Minor Child - Elveria Griffin, Parent	IEH Auto Parts Holding LLC	UNLIQUIDATED
2	308	04/06/23	Allsec Technologies Limited	IEH Auto Parts LLC	61,280.00
3	3275948	n/a	AMALIE OIL COMPANY	IEH Auto Parts LLC	91,218.84
4	445	04/26/23	AMERICAN TIRE DISTRIBUTORS	IEH Auto Parts LLC	266,463.04
5	426	04/24/23	Ankita Sharma	IEH Auto Parts Holding LLC	UNLIQUIDATED
6	298	04/05/23	Atal Watt	IEH Auto Parts LLC	204,357.66
7	3275988	n/a	AUTEL	IEH Auto Parts LLC	99,659.89
8	3275999	n/a	AUTOMOTIVE SYSTEMS WAREHOUSE	IEH Auto Parts LLC	54,992.83
9	537	04/29/23	Ayesha McNair	IEH Auto Parts Holding LLC	UNLIQUIDATED
10	256	03/31/23	BADUEL OROZCO FONSECA	IEH Auto Parts Holding LLC	BLANK
11	3276021	n/a	BENDPAK INC	IEH Auto Parts LLC	75,602.24
12	3276038	n/a	BP LUBRICANTS USA INC	IEH Auto Parts LLC	86,548.79
13	599	05/01/23	Brake Parts, Inc LLC	IEH Auto Parts LLC	2,039,725.02
14	370	04/18/23	Bristol, Gary A	IEH Auto Parts Holding LLC	UNLIQUIDATED
15	350	04/12/23	Cardone Industries, Inc.	IEH Auto Parts Holding LLC	276,023.41
16	296	04/05/23	Cecil Evans	IEH Auto Parts LLC	159,717.54
17	3276092	n/a	CHALLENGER LIFTS, INC.	IEH Auto Parts LLC	60,483.21
18	683	07/10/23	Constellation NewEnergy, Inc.	IEH Auto Parts Holding LLC	111,184.43
19	519	04/28/23	Cooper Bussmann, LLC	IEH Auto Parts LLC	69,076.81
20	219	03/27/23	DELEGARD TOOL OF TEXAS INC.	Auto Plus Auto Sales LLC	66,432.67
21	539	04/30/23	Edwards, Stephen	IEH Auto Parts Holding LLC	UNLIQUIDATED
22	688	07/14/23	Element Fleet Corporation	IEH Auto Parts LLC	UNLIQUIDATED
23	3276300	n/a	Energizer Auto Sales, Inc	IEH Auto Parts LLC	77,563.19
24	344	04/12/23	Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792)	IEH Auto Parts LLC	741,324.79

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	209	03/24/23	FedEx Corporate Services Inc.	IEH Auto Parts Holding LLC	325,826.86
26	257	03/31/23	Forney Industries, Inc.	IEH Auto Parts Holding LLC	87,702.05
27	391	04/20/23	Frank Childs	IEH Auto Parts LLC	300,000.00
28	593	05/01/23	Front St Bainbridge, LLC, as Successor to Ronald Levene, D/B/A Asher Development	IEH Auto Parts LLC	UNLIQUIDATED
29	3276388	n/a	GRANT THORNTON LLP	IEH Auto Parts LLC	86,490.00
30	346	04/12/23	Hart JR, James F	IEH Auto Parts Holding LLC	BLANK
31	3276418	n/a	HH-CLOYES INC.	IEH Auto Parts LLC	187,662.34
32	597	05/01/23	Integrated Supply Network, LLC	IEH Auto Parts LLC	294,000.00
33	316	04/10/23	Iraida Milian	IEH Auto Parts Holding LLC	UNLIQUIDATED
34	332	04/11/23	Jacquot, Michael J	IEH Auto Parts Holding LLC	UNLIQUIDATED
35	545	05/01/23	Jasmine F. Kemp	IEH Auto Parts LLC	UNLIQUIDATED
36	178	03/22/23	JDL CORP PROSTOCK AUTOMOTIVE WHSE	Auto Plus Auto Sales LLC	60,198.57
37	400	04/20/23	Joan McLaughlin	IEH Auto Parts Holding LLC	121,218.96
38	425	04/23/23	John H Murray	IEH Auto Parts Holding LLC	UNLIQUIDATED
39	421	04/23/23	John Murray	IEH Auto Parts Holding LLC	UNLIQUIDATED
40	3276511	n/a	KIMBERLY CLARK CORPORATION	IEH Auto Parts LLC	147,643.68
41	611	05/03/23	LUMILEDS LLC	IEH Auto Parts LLC	146,418.89
42	200	03/24/23	MACHIMPEX USA LLC	IEH Auto Parts Holding LLC	78,575.25
43	3276567	n/a	MANGOAPPS INC	IEH Auto Parts LLC	86,400.00
44	3276590	n/a	MEINEKE DEALERS ASSOCIATION	IEH Auto Parts LLC	65,564.50
45	384	04/19/23	Navigators Insurance Company	IEH Auto Parts Holding LLC	UNLIQUIDATED
46	638	05/28/23	Olaya Goodman	IEH Auto Parts LLC	9,750,000.00
47	294	04/05/23	Olga M Valdes	IEH Auto Parts Holding LLC	100,000.00
48	3276701	n/a	OSRAM SYLVANIA INC	IEH Auto Parts LLC	311,738.72

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	3276707	n/a	PARTS DISTRIBUTING COMPANY	IEH Auto Parts LLC	198,469.63
50	410	04/21/23	Pearl S. Tamayo	IEH Auto Parts LLC	350,995.00
51	572	05/01/23	Polk County Fire	IEH Auto Parts Holding LLC	BLANK
52	3276747	n/a	POWER BRAKE EXCHANGE INC.	IEH Auto Parts LLC	85,458.92
53	254	03/31/23	PPG Industries, Inc.	IEH Auto Parts LLC	139,181.15
54	3276798	n/a	RACKSPACE US INC	IEH Auto Parts LLC	72,202.78
55	230	03/28/23	Robert Anzalone	IEH Auto Parts Holding LLC	UNLIQUIDATED
56	469	04/26/23	Rodriguez, Ana M	IEH Auto Parts Holding LLC	UNLIQUIDATED
57	297	04/05/23	Ronald Morgan	IEH Auto Parts LLC	188,454.87
58	448	04/26/23	RR Donnelley	IEH Auto Parts Holding LLC	58,471.12
59	3276854	n/a	SEM PRODUCTS INC	IEH Auto Parts LLC	80,570.65
60	3276871	n/a	SMP TEMPERATURE CONTROL DIV.	IEH Auto Parts LLC	110,339.21
61	405	04/20/23	South Central Solid Waste Authority	IEH Auto Parts Holding LLC	BLANK
62	719	08/23/23	Spectra Premium Mobility Solutions USA LLC.	IEH Auto Parts LLC	318,261.98
63	3276887	n/a	SPLASH PRODUCTS INC	IEH Auto Parts LLC	187,949.80
64	197	03/23/23	Staples, Inc.	IEH Auto Parts Holding LLC	93,681.36
65	536	04/29/23	T.W., A Minor Child - Ayesha McNair, Parent	IEH Auto Parts Holding LLC	UNLIQUIDATED
66	3276919	n/a	TECHNICAL CHEMICAL COMPANY	IEH Auto Parts LLC	55,160.24
67	481	04/26/23	Teofilo Roble Gonzalez	IEH Auto Parts LLC	UNLIQUIDATED
68	3276939	n/a	THURSTON PUD	IEH Auto Parts LLC	418.18
69	188	03/23/23	TONY PICKETT	IEH Auto Parts Holding LLC	BLANK
70	42	02/21/23	Transtar Autobody Technologies Inc	IEH Auto Parts Holding LLC	112,772.52
71	43	02/21/23	Transtar Autobody Technologies Inc	IEH Auto Parts Holding LLC	106,430.13
72	583	05/01/23	Trico Products Corporation	IEH Auto Parts LLC	1,184,133.40

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	189	03/23/23	Tuthill, Kimberly	IEH Auto Parts Holding LLC	BLANK
74	3277033	n/a	WARREN OIL COMPANY INC	IEH Auto Parts LLC	399,321.00
75	427	04/25/23	Waste Management National Services, Inc.	IEH Auto Parts Holding LLC	172,410.19
76	325	04/10/23	Wells Fargo Bank, N.A.	IEH Auto Parts Holding LLC	56,357.75
77	437	04/25/23	Wilmar, LLC	IEH Auto Parts Holding LLC	1,480,590.63
TOTAL:					22,142,724.69

Exhibit A-2

PROPOSED ORDER

15th Omnibus GUC Objection

**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 SUSTAINING GUC TRUSTEE'S
FIFTEENTH OMNIBUS OBJECTION TO CLAIMS
(Discharged Claims of Non-Responding Claimants)**

Upon the *GUC Trustee's Fifteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 394] (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-
2 90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The
3 following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each
4 entity's federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC
5 (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP
6 Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition
7 Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC
8 (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA
9 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:

10. 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.

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

12. 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.

13. 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.

14. 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.

15. 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.

16. 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.

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

18. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

IEH Auto Parts (Auto Plus)
15th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	3275915	n/a	ACCU STAFFING SERVICES	IEH Auto Parts LLC	20,848.12
2	629	05/15/23	Adecco Group	IEH Auto Parts LLC	52,527.90
3	3275937	n/a	ALCO MANUFACTURING COMPANY	IEH Auto Parts LLC	17,686.65
4	251	03/28/23	Alliant Energy	IEH Auto Parts Holding LLC	46,401.05
5	3275949	n/a	Amazon Capital Services, Inc.	IEH Auto Parts LLC	32,413.43
6	3275980	n/a	AT AND T	IEH Auto Parts LLC	22,657.99
7	198	03/24/23	Atmos Energy Corporation	IEH Auto Parts Holding LLC	22,973.84
8	3276001	n/a	AUVECO PRODUCTS	IEH Auto Parts LLC	19,770.20
9	3276002	n/a	AV LOGISTICS LLC	IEH Auto Parts LLC	16,684.51
10	3276003	n/a	AWI HOLDINGS INC	IEH Auto Parts LLC	52,451.71
11	3276032	n/a	Blumenthal Brands Integrated	IEH Auto Parts LLC	30,812.70
12	671	06/27/23	Brinks Inc.	IEH Auto Parts Holding LLC	16,725.19
13	664	06/19/23	Bryce D. McLay and Kathleen A. McLay	IEH Auto Parts LLC	20,900.00
14	183	03/24/23	Catherine Toro	IEH Auto Parts LLC	35,000.00
15	269	04/04/23	Cellco Partnership d/b/a Verizon Wireless	IEH Auto Parts Holding LLC	28,122.16
16	285	04/04/23	CenterPoint Energy	IEH Auto Parts Holding LLC	15,354.45
17	233	03/29/23	Chevrolet of Jersey City	Auto Plus Auto Sales LLC	18,072.52
18	3276106	n/a	CHEVRON PRODUCTS COMPANY	IEH Auto Parts LLC	43,216.83
19	267	04/03/23	CRC Industries, Inc.	IEH Auto Parts LLC	36,792.70
20	23	02/15/23	Cypress Technology Group	IEH Auto Parts Holding LLC	29,930.00
21	55	02/22/23	DATTCO, INC	IEH Auto Parts Holding LLC	19,273.20
22	3276267	n/a	DOMINION ENERGY OHIO	IEH Auto Parts LLC	22,097.30
23	590	05/01/23	Environmental Management, Inc.	IEH Auto Parts Holding LLC	35,457.38
24	3276349	n/a	FORWARD LIFT	IEH Auto Parts LLC	48,453.96

IEH Auto Parts (Auto Plus)
15th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	3276375	n/a	GH Berlin Windward	IEH Auto Parts LLC	34,724.58
26	731	09/13/23	GK INDUSTRIES LTD.	IEH Auto Parts LLC	52,180.12
27	17	02/07/23	Goalline Surveys Inc (D.B.A Goalline Solutions)	IEH Auto Parts Holding LLC	44,590.00
28	3276386	n/a	GRAINGER	IEH Auto Parts LLC	51,075.19
29	423	04/24/23	GranTurk Equipment Co, Inc	IEH Auto Parts LLC	18,558.73
30	3276414	n/a	HENNESSY INDUSTRIES INC.	IEH Auto Parts LLC	39,932.44
31	3276422	n/a	HOFMANN USA	IEH Auto Parts LLC	22,841.68
32	3276426	n/a	HOLLEY PERFORMANCE PRODUCTS	IEH Auto Parts LLC	16,448.45
33	288	04/05/23	Hopkins Manufacturing Corp.	IEH Auto Parts Holding LLC	51,776.81
34	73	03/01/23	Ideal Clamp Products	IEH Auto Parts Holding LLC	35,969.87
35	86	03/03/23	Innova Electronics Corporation	IEH Auto Parts Holding LLC	24,244.04
36	255	03/31/23	InterTrade Systems Inc	IEH Auto Parts LLC	23,808.70
37	3276483	n/a	JMA PLACEMENT INC	IEH Auto Parts LLC	16,540.72
38	382	04/19/23	KYB Americas Corporation	IEH Auto Parts LLC	22,897.87
39	470	04/26/23	Littler Mendelson, PC	AP Acquisition Company New	15,178.45
40	201	03/24/23	LONG ISLAND SANITATION EQUIPMENT CO	IEH Auto Parts LLC	17,039.67
41	377	04/18/23	Lucas Oil Products, Inc.	IEH Auto Parts LLC	29,363.03
42	3276558	n/a	LUND, INC DBA AUTOVENTSHADE	IEH Auto Parts LLC	34,096.63
43	444	04/25/23	LYNEER STAFFING SOLUTIONS LLC	Auto Plus Auto Sales LLC	20,629.21
44	324	04/10/23	Magnet Paints & Shellac Co Inc	IEH Auto Parts LLC	38,145.44
45	3276588	n/a	MEGUIARS INC.	IEH Auto Parts LLC	37,997.10
46	676	07/06/23	Melendez, Carol	IEH Auto Parts Holding LLC	50,000.00
47	385	04/19/23	NICKSON INDUSTRIES INC.	IEH Auto Parts Holding LLC	41,335.05
48	130	03/16/23	NinjaOne, LLC	IEH Auto Parts LLC	40,800.00

IEH Auto Parts (Auto Plus)
15th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	3276665	n/a	NITEO PRODUCTS LLC DEPT 5805	IEH Auto Parts LLC	29,712.60
50	409	04/21/23	NSTAR Gas Company dba Eversource Energy	IEH Auto Parts Holding LLC	33,180.58
51	3276677	n/a	NYSEG	IEH Auto Parts LLC	26,176.12
52	3276710	n/a	Pasco Batteries	IEH Auto Parts LLC	47,460.43
53	232	03/29/23	Power Stop, LLC	IEH Auto Parts Holding LLC	49,486.01
54	507	04/28/23	PREMIER ASSET LOGISTICS	IEH Auto Parts Holding LLC	16,419.53
55	7	02/08/23	Print Choices, LLC	IEH Auto Parts Holding LLC	47,486.94
56	3276775	n/a	PRO WAREHOUSE SERVICES, CORP.	IEH Auto Parts LLC	34,200.00
57	3276783	n/a	PSE&G CO	IEH Auto Parts LLC	17,275.45
58	577	05/01/23	Pylon Manufacturing Corporation	IEH Auto Parts LLC	15,987.70
59	3276804	n/a	RAYMOND ACCOUNTS MANAGEMENT, INC.	IEH Auto Parts LLC	53,287.94
60	3276821	n/a	ROBERT GRAYS SONS INC.	IEH Auto Parts LLC	29,270.53
61	516	04/28/23	SailPoint Technologies, Inc.	IEH Auto Parts Holding LLC	48,120.00
62	598	05/01/23	SAS SAFETY CORP.	Auto Plus Auto Sales LLC	25,950.30
63	3276852	n/a	SEASTAR SOLUTIONS	IEH Auto Parts LLC	18,317.96
64	340	04/12/23	Sharebox AS	IEH Auto Parts Holding LLC	17,355.00
65	3276873	n/a	SOLIANT CONSULTING INC	IEH Auto Parts LLC	21,025.20
66	3276875	n/a	SONSIO MANAGEMENT INC	IEH Auto Parts LLC	29,404.84
67	702	07/26/23	State of Delaware Division of Revenue	IEH Auto Parts LLC	25,335.62
68	77	03/02/23	Sullivan Tire Co. Inc.	IEH Auto Parts LLC	32,485.99
69	524	04/28/23	Supex, Inc.	IEH Auto Parts LLC	39,968.48
70	74	03/01/23	Supply Chain Solutions LLC	Auto Plus Auto Sales LLC	16,144.83
71	691	07/14/23	Synchrony Bank	IEH Auto Parts LLC	44,333.31
72	716	08/16/23	T and Z Investments, I LLC	IEH Auto Parts LLC	39,134.07

IEH Auto Parts (Auto Plus)
15th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	231	03/24/23	The Intersect Group, LLC	IEH Auto Parts Holding LLC	38,863.00
74	3276936	n/a	THE TIMKEN CORPORATION	IEH Auto Parts LLC	31,309.48
75	3276944	n/a	T-MOBILE USA INC.	IEH Auto Parts LLC	24,508.36
76	75	03/02/23	TPG Plastics, LLC	IEH Auto Parts LLC	15,199.98
77	193	03/24/23	TRONCALLI CHRYSLER JEEP DODGE	IEH Auto Parts Holding LLC	21,858.41
78	3276976	n/a	TURTLE WAX INC	IEH Auto Parts LLC	17,829.12
79	186	03/23/23	TUXEDO DISTRIBUTORS LLC	IEH Auto Parts Holding LLC	39,742.00
80	3277010	n/a	VECTREN ENERGY DELIVERY	IEH Auto Parts LLC	26,583.83
81	70	02/27/23	Velvac Inc.	IEH Auto Parts Holding LLC	26,662.65
82	127	03/15/23	W. W. Grainger, Inc	IEH Auto Parts Holding LLC	51,075.19
83	351	04/12/23	W.M Barr and Company	IEH Auto Parts LLC	19,205.83
84	3277035	n/a	WASHINGTON GAS	IEH Auto Parts LLC	14,982.27
85	129	03/16/23	Wegmann Automotive USA, Inc	IEH Auto Parts LLC	17,047.92
86	3277046	n/a	WETHERILL ASSOCIATES INC	IEH Auto Parts LLC	21,383.54
87	3277054	n/a	WINDSTREAM	IEH Auto Parts LLC	16,216.04
88	3277056	n/a	WINDWARD PETROLEUM	IEH Auto Parts LLC	49,210.68
TOTAL:					2,673,995.30

Exhibit A-3

PROPOSED ORDER

16th Omnibus GUC Objection

(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:

19. 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.

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

21. 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.

22. 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.

23. 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.

24. 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.

25. 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.

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

27. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

IEH Auto Parts (Auto Plus)
16th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	3275916	n/a	ACCUSOURCE INC.	IEH Auto Parts LLC	11,739.69
2	3275919	n/a	Ace-Tex	IEH Auto Parts LLC	9,026.35
3	46	02/22/23	Ace-Tex Enterprises, Inc	IEH Auto Parts Holding LLC	9,026.35
4	3275952	n/a	AMERICAN ALARM AND	IEH Auto Parts LLC	6,276.27
5	3275956	n/a	AMERICAN FIBERTECH	IEH Auto Parts LLC	9,307.36
6	110	03/08/23	Appriss Holdings Inc.	IEH Auto Parts Holding LLC	5,700.00
7	3275981	n/a	AT&T	IEH Auto Parts LLC	11,332.49
8	30	02/16/23	Battery-Biz, Inc.	IEH Auto Parts Holding LLC	11,301.06
9	3276024	n/a	BERKSHIRE GAS COMPANY	IEH Auto Parts LLC	5,537.77
10	3276028	n/a	BGE	IEH Auto Parts LLC	9,277.55
11	3276031	n/a	BLUEWAVE TECHNOLOGY GROUP LLC	IEH Auto Parts LLC	14,647.50
12	3276057	n/a	BUYERS PRODUCTS COMPANY	IEH Auto Parts LLC	6,539.02
13	373	04/17/23	CAP Properties Southbridge LLC	AP Acquisition Company	8,775.00
14	3276075	n/a	CARTER BROS. INC.	IEH Auto Parts LLC	6,009.03
15	392	04/11/23	CDW	IEH Auto Parts Holding LLC	10,274.88
16	3276085	n/a	CELLCO PARTNERSHIP	IEH Auto Parts LLC	9,438.74
17	574	05/01/23	Champion Laboratories, Inc.	IEH Auto Parts LLC	9,474.85
18	47	02/22/23	Chemical Dynamics, Inc.	IEH Auto Parts LLC	8,971.65
19	657	06/13/23	Cintas	IEH Auto Parts Holding LLC	7,894.13
20	333	04/11/23	CITICOURIERS INTERNATIONAL INC	IEH Auto Parts LLC	12,316.59
21	484	04/27/23	Cogency Global Inc.	IEH Auto Parts Holding LLC	7,068.00
22	3276196	n/a	COLUMBIA GAS	IEH Auto Parts LLC	10,204.77
23	3276198	n/a	COLUMBIA GAS OF MASSACHUSETTS	IEH Auto Parts LLC	10,587.21
24	3276203	n/a	COMDOC, INC.	IEH Auto Parts LLC	11,355.36

IEH Auto Parts (Auto Plus)
16th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	211	03/27/23	CRP Industries Inc.	IEH Auto Parts Holding LLC	10,950.12
26	3276244	n/a	DEALER SERVICE WAREHOUSE	IEH Auto Parts LLC	5,602.12
27	25	02/15/23	Delmarva Power & Light Company	IEH Auto Parts Holding LLC	9,860.69
28	3276263	n/a	DIXIE ELECTRIC INC.	IEH Auto Parts LLC	5,392.12
29	3276268	n/a	DOMINION ENERGY VIRGINIA	IEH Auto Parts LLC	8,787.35
30	3276298	n/a	EMHART TEKNOLOGIES LLC	IEH Auto Parts LLC	6,844.62
31	3276302	n/a	ENTERGY	IEH Auto Parts LLC	6,519.47
32	177	03/22/23	Equinix, Inc	IEH Auto Parts LLC	7,941.05
33	403	04/14/23	Essity Professional Hygiene North America LLC	IEH Auto Parts LLC	8,639.26
34	3276319	n/a	EXPRESS SERVICES INC	IEH Auto Parts LLC	5,355.26
35	3276321	n/a	EXTREMELY CLEAN FLOOR SERVICES, INC	IEH Auto Parts LLC	6,862.86
36	3276327	n/a	FAMILY FORD, INC.	IEH Auto Parts LLC	5,267.61
37	147	03/20/23	Federal Signal	IEH Auto Parts LLC	6,118.86
38	3276345	n/a	FMSI AUTOMOTIVE HARDWARE INC	IEH Auto Parts LLC	8,093.77
39	328	04/11/23	GARDNER INC	IEH Auto Parts Holding LLC	10,614.77
40	3276365	n/a	GAS SOUTH	IEH Auto Parts LLC	5,422.58
41	3276373	n/a	GEORGIA POWER	IEH Auto Parts LLC	12,706.88
42	505	04/28/23	Gibson, McAskill, Crosby, LLP	IEH Auto Parts LLC	6,490.00
43	3276380	n/a	GO-JO INDUSTRIES, INC.	IEH Auto Parts LLC	7,853.28
44	3276405	n/a	HALL BOOTH SMITH PC	IEH Auto Parts LLC	11,330.00
45	3276409	n/a	HAYNES MANUALS, INC.	IEH Auto Parts LLC	8,748.09
46	3276412	n/a	HENDERSON PRODUCTS INC	IEH Auto Parts LLC	10,736.62
47	3276424	n/a	HOLLAND AND KNIGHT	IEH Auto Parts LLC	7,604.50
48	243	03/30/23	HUGHES ENTERPRISES	Auto Plus Auto Sales LLC	11,267.69

IEH Auto Parts (Auto Plus)
16th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	3276484	n/a	JOBBER'S WAREHOUSE SUPPLY	IEH Auto Parts LLC	6,729.23
50	3276485	n/a	JOHN B HULL INC.	IEH Auto Parts LLC	6,134.88
51	126	03/13/23	Lesco Paper & Box Company	IEH Auto Parts Holding LLC	11,548.05
52	3276545	n/a	LINCOLN INDUSTRIAL CORP	IEH Auto Parts LLC	7,994.75
53	3276547	n/a	LITTELFUSE, INC.	IEH Auto Parts LLC	8,321.49
54	540	05/01/23	Littleton Park Joyce Ughetta Kelly LLP	IEH Auto Parts Holding LLC	12,396.42
55	436	04/25/23	Marlin Leasing Corporation	IEH Auto Parts LLC	13,397.09
56	3276594	n/a	MERCHANDISING SOLUTIONS GROUP, INC	IEH Auto Parts LLC	7,040.00
57	3276599	n/a	MHS LIFT INC	IEH Auto Parts LLC	5,622.67
58	3276607	n/a	MIDWEST TRUCK & AUTO PARTS INC	IEH Auto Parts LLC	11,210.79
59	314	04/07/23	Moonstone Holdings, LLC	IEH Auto Parts Holding LLC	8,051.91
60	3276650	n/a	NATIONAL RETAIL CENTER DBA NATIONAL	IEH Auto Parts LLC	7,268.14
61	283	04/03/23	New York State Department of Taxation & Finance	AP Acquisition Company New	10,360.20
62	50	02/21/23	New York State Department of Taxation & Finance	IEH Auto Parts Holding LLC	7,000.00
63	3276662	n/a	NIELSEN CONSUMER LLC	IEH Auto Parts LLC	7,090.00
64	3276672	n/a	Northeast Sweepers and Rentals, Inc	IEH Auto Parts LLC	6,096.19
65	3276673	n/a	NORTHEAST TOOL DIST. LLC	IEH Auto Parts LLC	8,214.80
66	134	03/16/23	Ohio Power Company d/b/a AEP Ohio	IEH Auto Parts Holding LLC	8,879.77
67	367	04/18/23	Oklahoma Natural Gas	IEH Auto Parts Holding LLC	8,506.49
68	3276704	n/a	PAPERLESS STAFFING	IEH Auto Parts LLC	11,731.50
69	3276723	n/a	PEOPLE READY, INC	IEH Auto Parts LLC	7,491.25
70	64	02/28/23	Phelps Security, Inc.	IEH Auto Parts Holding LLC	13,870.17
71	3276779	n/a	PROFORM PRODUCTS LTD	IEH Auto Parts LLC	5,362.79
72	38	02/21/23	RACING POWER COMPANY	IEH Auto Parts Holding LLC	6,700.22

IEH Auto Parts (Auto Plus)
16th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	240	03/29/23	RMH Systems Inc	IEH Auto Parts Holding LLC	14,696.14
74	341	04/12/23	Schroeder and Tremayne, Inc.	IEH Auto Parts LLC	7,155.04
75	3276865	n/a	SKF USA INC	IEH Auto Parts LLC	13,987.20
76	3276867	n/a	SMART LLC DBA CHEMICAL GUYS	IEH Auto Parts LLC	6,472.00
77	92	03/06/23	Staples Technology Solutions	IEH Auto Parts Holding LLC	5,265.48
78	78	03/02/23	Stewart & Stevenson Power Products LLC	IEH Auto Parts Holding LLC	10,085.20
79	241	03/30/23	SUPERCLEAN BRANDS LLC	IEH Auto Parts Holding LLC	9,951.82
80	3276931	n/a	THE EAGLE LEASING COMPANY	IEH Auto Parts LLC	9,661.03
81	3276964	n/a	TRANSOURCE	IEH Auto Parts LLC	5,487.44
82	353	04/12/23	Transportation Services Unlimited of Shell Lake, INC	IEH Auto Parts LLC	14,848.75
83	371	04/17/23	Tri State Truck Center LLC	Auto Plus Auto Sales LLC	12,878.04
84	242	03/30/23	Trius, Inc.	IEH Auto Parts LLC	5,740.40
85	3276979	n/a	TUTHILL TRANSFER SYSTEMS	IEH Auto Parts LLC	14,115.83
86	3276998	n/a	USPS	IEH Auto Parts LLC	13,993.34
87	3277005	n/a	VACO LLC	IEH Auto Parts LLC	14,413.75
88	3277061	n/a	WOOD BROTHERS RACING	IEH Auto Parts LLC	6,000.00
89	3277069	n/a	ZEP SALES & SERVICE/ZEP INC	IEH Auto Parts LLC	6,529.32
TOTAL:					795,390.77

Exhibit A-4

PROPOSED ORDER

17th Omnibus GUC Objection

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

Upon the *GUC Trustee’s Seventeenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 396] (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-
2 90054, Dkt. No. 1043] closing each Debtor’s chapter 11 case except the case of Auto Plus Auto Sales LLC. The
3 following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each
4 entity’s federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC
5 (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP
6 Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition
7 Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC
8 (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA
9 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:

28. 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.

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

30. 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.

31. 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.

32. 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.

33. 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.

34. 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.

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

36. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

IEH Auto Parts (Auto Plus)
17th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	363	04/14/23	A.P. 51 LLC	Auto Plus Auto Sales LLC	3,633.30
2	3275913	n/a	ACADEMY FIRE PROTECTION	IEH Auto Parts LLC	2,989.35
3	3275921	n/a	ADECCO EMPLOYMENT SERVICES	IEH Auto Parts LLC	3,058.30
4	3275933	n/a	AIRGAS USA, LLC	IEH Auto Parts LLC	2,632.87
5	3275939	n/a	ALGER OIL, INC.	IEH Auto Parts LLC	5,228.14
6	67	02/27/23	Ameren Missouri	IEH Auto Parts Holding LLC	2,487.70
7	3275954	n/a	AMERICAN DRIVELINE	IEH Auto Parts LLC	4,467.79
8	3275955	n/a	AMERICAN ELECTRIC POWER	IEH Auto Parts LLC	4,157.13
9	3275965	n/a	ANYBILL FINANCIAL SERVICES	IEH Auto Parts LLC	3,178.79
10	3275972	n/a	ARGUS TALENT LLC	IEH Auto Parts LLC	3,934.14
11	3275987	n/a	AUSTELL NATURAL GAS SYSTEM	IEH Auto Parts LLC	3,248.98
12	3276014	n/a	BAY CITY FORKLIFT, INC	IEH Auto Parts LLC	3,868.52
13	3276015	n/a	BAYCO PRODUCTS INC	IEH Auto Parts LLC	5,198.04
14	210	03/24/23	BECK CHEVROLET CO INC	IEH Auto Parts LLC	3,115.64
15	3276018	n/a	BECK CHEVROLET CO INC	IEH Auto Parts LLC	2,933.48
16	3276035	n/a	BOROUGH OF ELLWOOD CITY	IEH Auto Parts LLC	2,950.36
17	3276036	n/a	BOSCH AUTOMOTIVE SRVC SOLUTIONS LLC	IEH Auto Parts LLC	5,093.46
18	65	02/28/23	Calumet Branded Products, LLC	IEH Auto Parts LLC	5,056.98
19	3276088	n/a	CENTRAL HUDSON GAS & ELECTRIC	IEH Auto Parts LLC	3,785.50
20	3276205	n/a	CONEDISON	IEH Auto Parts LLC	4,339.43
21	3276221	n/a	CROSSCOM NATIONAL INC	IEH Auto Parts LLC	4,431.09
22	3276234	n/a	DAN-AM COMPANY	IEH Auto Parts LLC	4,596.89
23	3276237	n/a	DAVACO INC	IEH Auto Parts LLC	4,985.00
24	220	03/27/23	DELEGARD TOOL COMPANY	Auto Plus Auto Sales LLC	3,056.66

IEH Auto Parts (Auto Plus)
17th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	3276252	n/a	DENNISON LUBRICANTS WORCESTER	IEH Auto Parts LLC	5,189.53
26	3276269	n/a	Dominion Solutions dba SOURCE 4	IEH Auto Parts LLC	3,097.84
27	236	03/29/23	ECONOMY HEATING	IEH Auto Parts Holding LLC	5,024.46
28	31	02/21/23	Encore Industries, Inc.	IEH Auto Parts Holding LLC	4,761.51
29	3276301	n/a	ENERGIZER LLC	IEH Auto Parts LLC	3,362.32
30	575	05/01/23	EnerSys	IEH Auto Parts Holding LLC	2,730.92
31	3276307	n/a	EQUINIX INC	IEH Auto Parts LLC	4,002.47
32	451	04/26/23	Express Employment Professionals	IEH Auto Parts Holding LLC	3,423.90
33	3276342	n/a	FLIPP CORPORATION	IEH Auto Parts LLC	5,000.00
34	179	03/23/23	GREYSTONE POWER CORP	IEH Auto Parts LLC	3,245.69
35	3276397	n/a	GRIFFITH ENERGY SERVICES INC	IEH Auto Parts LLC	2,639.58
36	3276417	n/a	HG&E	IEH Auto Parts LLC	3,925.89
37	3276438	n/a	HYDRATE HQ OF MID-ATLANTIC LLC	IEH Auto Parts LLC	3,701.08
38	415	04/14/23	HY-VEE, Inc.	IEH Auto Parts LLC	2,490.18
39	3276444	n/a	IDENTIFIX INC	IEH Auto Parts LLC	2,500.00
40	3276446	n/a	ILLUMINATING COMPANY	IEH Auto Parts LLC	4,644.11
41	173	03/22/23	Integrated Solutions	IEH Auto Parts LLC	2,941.71
42	3276452	n/a	INTERAMERICAN MOTOR CORP.	IEH Auto Parts LLC	3,228.93
43	433	04/25/23	Interstate Waste Services, Inc.	Auto Plus Auto Sales LLC	4,220.63
44	487	04/27/23	JOHN B HULL INC.	IEH Auto Parts LLC	4,088.78
45	489	04/27/23	JOHN B. HULL INC.	IEH Auto Parts LLC	3,703.73
46	3276488	n/a	Johnson Controls Security Solutions	IEH Auto Parts LLC	3,419.98
47	3276544	n/a	LIBERTY ENGINE PARTS	IEH Auto Parts LLC	4,334.40
48	3276549	n/a	LOGISTICS SUPPLY	IEH Auto Parts LLC	5,060.59

IEH Auto Parts (Auto Plus)
17th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	3276553	n/a	LUBBOCK POWER & LIGHT & WATER	IEH Auto Parts LLC	4,452.52
50	3276564	n/a	MAGNITUDE SOFTWARE INC	IEH Auto Parts LLC	3,840.00
51	3276606	n/a	MIDWEST FASTENER CORPORATION	IEH Auto Parts LLC	2,522.11
52	3276617	n/a	MISSOURI GAS ENERGY	IEH Auto Parts LLC	3,304.70
53	3276667	n/a	NOLTS AUTO PARTS - LANCASTER	IEH Auto Parts LLC	2,703.84
54	3276681	n/a	OAKWOOD TRANSMISSION	IEH Auto Parts LLC	2,685.41
55	3276692	n/a	OMEGA INDUSTRIAL SERVICES INC	IEH Auto Parts LLC	2,979.06
56	3276693	n/a	OMNILIFT	IEH Auto Parts LLC	4,862.23
57	3276725	n/a	PEPCO	IEH Auto Parts LLC	3,197.71
58	3276728	n/a	PETRO HOME SERVICES	IEH Auto Parts LLC	4,916.32
59	3276729	n/a	PEWAG, INC	IEH Auto Parts LLC	4,517.26
60	281	04/03/23	Philadelphia Gas Works	IEH Auto Parts Holding LLC	2,531.27
61	532	04/28/23	Pittsburgh Spray Equipment Co.	IEH Auto Parts LLC	4,714.21
62	228	03/28/23	PLASTICOLOR MOLDED PRODUCTS	IEH Auto Parts Holding LLC	3,065.14
63	3276744	n/a	PLZ Corp	IEH Auto Parts LLC	2,736.55
64	3276750	n/a	POWER TRAIN COMPONENTS	IEH Auto Parts LLC	3,055.21
65	3276756	n/a	PPC LUBRICANTS	IEH Auto Parts LLC	2,690.47
66	3276781	n/a	PROTOS SECURITY	IEH Auto Parts LLC	4,710.02
67	3276806	n/a	RAYS TRASH SERVICE	IEH Auto Parts LLC	4,052.58
68	3276812	n/a	RG&E	IEH Auto Parts LLC	4,938.24
69	672	07/03/23	Rhode Island Division of Taxation	IEH Auto Parts LLC	2,517.96
70	3276820	n/a	ROANOKE GAS COMPANY	IEH Auto Parts LLC	2,551.50
71	3276835	n/a	S & K ENTERPRISES INC	IEH Auto Parts LLC	2,958.00
72	375	04/18/23	Schumacher Electric Company	Auto Plus Auto Sales LLC	4,737.21

IEH Auto Parts (Auto Plus)
17th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	207	03/23/23	SHARPLINE CONVERTING, INC.	IEH Auto Parts LLC	4,732.07
74	414	04/21/23	Sharray L Turner	IEH Auto Parts Holding LLC	5,000.00
75	131	03/16/23	Stoner Inc	IEH Auto Parts LLC	2,618.25
76	212	03/27/23	Suburban Propane	IEH Auto Parts Holding LLC	4,223.90
77	162	03/21/23	Sunbelt Rentals, Inc.	IEH Auto Parts Holding LLC	3,257.36
78	3276921	n/a	TENNANT SALES AND SERVICE CO	IEH Auto Parts LLC	3,404.94
79	3276933	n/a	THE HUNTINGTON NATIONAL BANK	IEH Auto Parts LLC	3,996.82
80	3276947	n/a	TONSA AUTOMOTIVE INC	IEH Auto Parts LLC	4,088.93
81	3276961	n/a	TOWNSHIP OF MOORESTOWN	IEH Auto Parts LLC	3,970.50
82	3276969	n/a	TRILOGY AUTO REPAIR	IEH Auto Parts LLC	2,661.50
83	3276974	n/a	TRUST FILTERS	IEH Auto Parts LLC	2,774.29
84	3276994	n/a	UNIVERSAL BRAKE	IEH Auto Parts LLC	2,967.93
85	3276997	n/a	UPS	IEH Auto Parts LLC	3,198.23
86	508	04/28/23	Waste Management	IEH Auto Parts Holding LLC	2,547.84
87	62	02/27/23	Wells Fargo Vendor Financial Services, LLC	IEH Auto Parts LLC	4,413.30
88	3277047	n/a	Wheel-Check	IEH Auto Parts LLC	3,317.70
TOTAL:					325,578.85

Exhibit A-5

PROPOSED ORDER

18th Omnibus GUC Objection

**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-
2 90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The
3 following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each
4 entity's federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC
5 (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP
6 Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition
7 Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC
8 (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA
9 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:

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)
18th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

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

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
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

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
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

Exhibit A-6

PROPOSED ORDER

19th Omnibus GUC Objection

**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-
2 90054, Dkt. No. 1043] closing each Debtor’s chapter 11 case except the case of Auto Plus Auto Sales LLC. The
3 following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each
4 entity’s federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC
5 (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP
6 Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition
7 Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC
8 (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA
9 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:

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

Exhibit A-7

PROPOSED ORDER

20th Omnibus GUC Objection

**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-
2 90054, Dkt. No. 1043] closing each Debtor’s chapter 11 case except the case of Auto Plus Auto Sales LLC. The
3 following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each
4 entity’s federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC
5 (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP
6 Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition
7 Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC
8 (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA
9 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:

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

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
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

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
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

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
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

Exhibit B-1

REDLINE

14th Omnibus GUC Objection

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

Upon the *GUC Trustee’s Fourteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. ~~_____~~[393](#)] (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;

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”).

(iv) that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; (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:

1. 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.

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

3. 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.

4. 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.

5. 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.

6. 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.

7. 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.

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

9. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed:

CHRISTOPHER LOPEZ

UNITED STATES BANKRUPTCY
JUDGE

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	538	04/29/23	A.A., A Minor Child - Elveria Griffin, Parent	IEH Auto Parts Holding LLC	UNLIQUIDATED
2	308	04/06/23	Allsec Technologies Limited	IEH Auto Parts LLC	61,280.00
3	3275948	n/a	AMALIE OIL COMPANY	IEH Auto Parts LLC	91,218.84
4	3275957	n/a	AMERICAN GREASE STICK COMPANY	IEH Auto Parts- LLC	114,047.25
5	445	04/26/23	AMERICAN TIRE DISTRIBUTORS	IEH Auto Parts LLC	266,463.04
6	447	04/26/23	AMS AUTOMOTIVE INC	IEH Auto Parts- LLC	77,801.03
7	426	04/24/23	Ankita Sharma	IEH Auto Parts Holding LLC	UNLIQUIDATED
8	298	04/05/23	Atal Watt	IEH Auto Parts LLC	204,357.66
9	3275988	n/a	AUTEL	IEH Auto Parts LLC	99,659.89
10	3275999	n/a	AUTOMOTIVE SYSTEMS WAREHOUSE	IEH Auto Parts LLC	54,992.83
11	537	04/29/23	Ayesha McNair	IEH Auto Parts Holding LLC	UNLIQUIDATED
12	256	03/31/23	BADUEL OROZCO FONSECA	IEH Auto Parts Holding LLC	BLANK
13	406	04/20/23	BBB Industries, LLC	IEH Auto Parts- LLC	14,219,279.00
14	3276021	n/a	BENDPAK INC	IEH Auto Parts LLC	75,602.24
15	3276038	n/a	BP LUBRICANTS USA INC	IEH Auto Parts LLC	86,548.79
16	599	05/01/23	Brake Parts, Inc LLC	IEH Auto Parts LLC	2,039,725.02
17	370	04/18/23	Bristol, Gary A	IEH Auto Parts Holding LLC	UNLIQUIDATED
18	468	04/26/23	Brown Rudnick LLP	IEH BA LLC	73,501.59
19	350	04/12/23	Cardone Industries, Inc.	IEH Auto Parts Holding LLC	276,023.41
20	296	04/05/23	Cecil Evans	IEH Auto Parts LLC	159,717.54
21	3276092	n/a	CHALLENGER LIFTS, INC.	IEH Auto Parts LLC	60,483.21
22	683	07/10/23	Constellation NewEnergy, Inc.	IEH Auto Parts Holding LLC	111,184.43
23	519	04/28/23	Cooper Bussmann, LLC	IEH Auto Parts LLC	69,076.81
24	219	03/27/23	DELEGARD TOOL OF TEXAS INC.	Auto Plus Auto Sales LLC	66,432.67

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	338	04/07/23	East Penn Manufacturing Co	IEH Auto Parts Holding LLC	159,420.88
26	539	04/30/23	Edwards, Stephen	IEH Auto Parts Holding LLC	UNLIQUIDATED
27	688	07/14/23	Element Fleet Corporation	IEH Auto Parts LLC	UNLIQUIDATED
28	3276300	n/a	Energizer Auto Sales, Inc	IEH Auto Parts LLC	77,563.19
29	3276305	n/a	EPICOR SOFTWARE CORPORATION	IEH Auto Parts LLC	68,425.31
30	344	04/12/23	Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792)	IEH Auto Parts LLC	741,324.79
31	209	03/24/23	FedEx Corporate Services Inc.	IEH Auto Parts Holding LLC	325,826.86
32	533	04/28/23	Ford Motor Company	IEH Auto Parts LLC	UNLIQUIDATED
33	257	03/31/23	Forney Industries, Inc.	IEH Auto Parts Holding LLC	87,702.05
34	584	05/01/23	FRAM Group Operations LLC	IEH Auto Parts LLC	113,143.76
35	391	04/20/23	Frank Childs	IEH Auto Parts LLC	300,000.00
36	593	05/01/23	Front St Bainbridge, LLC, as Successor to Ronald Levene, D/B/A Asher Development	IEH Auto Parts LLC	UNLIQUIDATED
37	354	04/13/23	General Motors LLC	IEH Auto Parts LLC	725,000.00
38	3276388	n/a	GRANT THORNTON LLP	IEH Auto Parts LLC	86,490.00
39	346	04/12/23	Hart JR, James F	IEH Auto Parts Holding LLC	BLANK
40	387	04/20/23	HDA Truck Pride	IEH Auto Parts Holding LLC	200,300.84
41	3276418	n/a	HH-CLOYES INC.	IEH Auto Parts LLC	187,662.34
42	596	05/01/23	Integrated Handling, Inc	IEH Auto Parts LLC	903,890.00
43	597	05/01/23	Integrated Supply Network, LLC	IEH Auto Parts LLC	294,000.00
44	316	04/10/23	Iraida Milian	IEH Auto Parts Holding LLC	UNLIQUIDATED
45	472	04/26/23	ITW Evercoat, a Division of Illinois Tool Works Inc.	IEH Auto Parts LLC	230,000.00
46	332	04/11/23	Jacquot, Michael J	IEH Auto Parts Holding LLC	UNLIQUIDATED
47	545	05/01/23	Jasmine F. Kemp	IEH Auto Parts LLC	UNLIQUIDATED
48	178	03/22/23	JDL CORP PROSTOCK AUTOMOTIVE WHSE	Auto Plus Auto Sales LLC	60,198.57

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	400	04/20/23	Joan McLaughlin	IEH Auto Parts Holding LLC	121,218.96
50	425	04/23/23	John H Murray	IEH Auto Parts Holding LLC	UNLIQUIDATED
51	421	04/23/23	John Murray	IEH Auto Parts Holding LLC	UNLIQUIDATED
52	488	04/27/23	Keystone Automotive Operations	IEH Auto Parts- Holding LLC	166,657.78
53	3276511	n/a	KIMBERLY CLARK CORPORATION	IEH Auto Parts LLC	147,643.68
54	523	04/28/23	Leech Battery Corp.	IEH Auto Parts- LLC	62,416.74
55	611	05/03/23	LUMILEDS LLC	IEH Auto Parts LLC	146,418.89
56	200	03/24/23	MACHIMPEX USA LLC	IEH Auto Parts Holding LLC	78,575.25
57	3276567	n/a	MANGOAPPS INC	IEH Auto Parts LLC	86,400.00
58	3276590	n/a	MEINEKE DEALERS ASSOCIATION	IEH Auto Parts LLC	65,564.50
59	24	02/13/23	Milton Industries Inc	IEH Auto Parts- LLC	529,843.64
60	384	04/19/23	Navigators Insurance Company	IEH Auto Parts Holding LLC	UNLIQUIDATED
61	638	05/28/23	Olaya Goodman	IEH Auto Parts LLC	9,750,000.00
62	294	04/05/23	Olga M Valdes	IEH Auto Parts Holding LLC	100,000.00
63	3276701	n/a	OSRAM SYLVANIA INC	IEH Auto Parts LLC	311,738.72
64	3276707	n/a	PARTS DISTRIBUTING COMPANY	IEH Auto Parts LLC	198,469.63
65	410	04/21/23	Pearl S. Tamayo	IEH Auto Parts LLC	350,995.00
66	388	04/10/23	Penske Truck Leasing Co., L.P.	IEH Auto Parts- Holding LLC	258,459.01
67	572	05/01/23	Polk County Fire	IEH Auto Parts Holding LLC	BLANK
68	3276747	n/a	POWER BRAKE EXCHANGE INC.	IEH Auto Parts LLC	85,458.92
69	254	03/31/23	PPG Industries, Inc.	IEH Auto Parts LLC	139,181.15
70	3276798	n/a	RACKSPACE US INC	IEH Auto Parts LLC	72,202.78
71	230	03/28/23	Robert Anzalone	IEH Auto Parts Holding LLC	UNLIQUIDATED
72	469	04/26/23	Rodriguez, Ana M	IEH Auto Parts Holding LLC	UNLIQUIDATED

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	297	04/05/23	Ronald Morgan	IEH Auto Parts LLC	188,454.87
74	448	04/26/23	RR Donnelley	IEH Auto Parts Holding LLC	58,471.12
75	3276854	n/a	SEM PRODUCTS INC	IEH Auto Parts LLC	80,570.65
76	45	02/22/23	Seymour of Sycamore, Inc.	IEH Auto Parts Holding LLC	54,735.98
77	732	09/13/23	SHI International	IEH Auto Parts Holding LLC	387,875.97
78	428	04/25/23	Shields, Nyler	IEH Auto Parts LLC	500,000.00
79	3276871	n/a	SMP TEMPERATURE CONTROL DIV.	IEH Auto Parts LLC	110,339.21
80	405	04/20/23	South Central Solid Waste Authority	IEH Auto Parts Holding LLC	BLANK
81	719	08/23/23	Spectra Premium Mobility Solutions USA LLC.	IEH Auto Parts LLC	318,261.98
82	3276887	n/a	SPLASH PRODUCTS INC	IEH Auto Parts LLC	187,949.80
83	197	03/23/23	Staples, Inc.	IEH Auto Parts Holding LLC	93,681.36
84	536	04/29/23	T.W., A Minor Child - Ayesha McNair, Parent	IEH Auto Parts Holding LLC	UNLIQUIDATED
85	3276919	n/a	TECHNICAL CHEMICAL COMPANY	IEH Auto Parts LLC	55,160.24
86	481	04/26/23	Teofilo Roble Gonzalez	IEH Auto Parts LLC	UNLIQUIDATED
87	191	03/24/23	The Chemours Company FC, LLC	IEH Auto Parts Holding LLC	159,213.60
88	359	04/13/23	The CIT Group/Commercial Services, Inc.	IEH Auto Parts Holding LLC	180,761.73
89	380	04/18/23	Thompson Hine LLP	IEH Auto Parts LLC	140,926.44
90	3276939	n/a	THURSTON PUD	IEH Auto Parts LLC	418.18
91	188	03/23/23	TONY PICKETT	IEH Auto Parts Holding LLC	BLANK
92	42	02/21/23	Transtar Autobody Technologies Inc	IEH Auto Parts Holding LLC	112,772.52
93	43	02/21/23	Transtar Autobody Technologies Inc	IEH Auto Parts Holding LLC	106,430.13
94	583	05/01/23	Trico Products Corporation	IEH Auto Parts LLC	1,184,133.40
95	679	07/06/23	True Value Company, L.L.C.	IEH Auto Parts LLC	54,114.93
96	189	03/23/23	Tuthill, Kimberly	IEH Auto Parts Holding LLC	BLANK

IEH Auto Parts (Auto Plus)
14th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
97	3277033	n/a	WARREN OIL COMPANY INC	IEH Auto Parts LLC	399,321.00
98	427	04/25/23	Waste Management National Services, Inc.	IEH Auto Parts Holding LLC	172,410.19
99	325	04/10/23	Wells Fargo Bank, N.A.	IEH Auto Parts Holding LLC	56,357.75
100	437	04/25/23	Wilmar, LLC	IEH Auto Parts Holding LLC	1,480,590.63
TOTAL:					41,522,540.17
TOTAL:					22,142,724.69

Exhibit B-2

REDLINE

15th Omnibus GUC Objection

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

Upon the *GUC Trustee's Fifteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. ~~---~~[394](#)] (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

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”).

sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; (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:

10. 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.

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

12. 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.

13. 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.

14. 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.

15. 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.

16. 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.

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

18. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed:

CHRISTOPHER LOPEZ

UNITED STATES BANKRUPTCY
JUDGE

IEH Auto Parts (Auto Plus)
15th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	3275915	n/a	ACCU STAFFING SERVICES	IEH Auto Parts LLC	20,848.12
2	629	05/15/23	Adecco Group	IEH Auto Parts LLC	52,527.90
3	3275937	n/a	ALCO MANUFACTURING COMPANY	IEH Auto Parts LLC	17,686.65
4	251	03/28/23	Alliant Energy	IEH Auto Parts Holding LLC	46,401.05
5	3275949	n/a	Amazon Capital Services, Inc.	IEH Auto Parts LLC	32,413.43
6	3275980	n/a	AT AND T	IEH Auto Parts LLC	22,657.99
7	198	03/24/23	Atmos Energy Corporation	IEH Auto Parts Holding LLC	22,973.84
8	3276001	n/a	AUVECO PRODUCTS	IEH Auto Parts LLC	19,770.20
9	3276002	n/a	AV LOGISTICS LLC	IEH Auto Parts LLC	16,684.51
10	3276003	n/a	AWI HOLDINGS INC	IEH Auto Parts LLC	52,451.71
11	646	05/11/23	Blaster Corporation	IEH Auto Parts LLC	21,549.76
12	3276032	n/a	Blumenthal Brands Integrated	IEH Auto Parts LLC	30,812.70
13	446	04/26/23	Boston Gas Company DBA National Grid	IEH Auto Parts Holding LLC	28,893.49
14	671	06/27/23	Brinks Inc.	IEH Auto Parts Holding LLC	16,725.19
15	664	06/19/23	Bryce D. McLay and Kathleen A. McLay	IEH Auto Parts LLC	20,900.00
16	183	03/24/23	Catherine Toro	IEH Auto Parts LLC	35,000.00
17	269	04/04/23	Cellco Partnership d/b/a Verizon Wireless	IEH Auto Parts Holding LLC	28,122.16
18	285	04/04/23	CenterPoint Energy	IEH Auto Parts Holding LLC	15,354.45
19	233	03/29/23	Chevrolet of Jersey City	Auto Plus Auto Sales LLC	18,072.52
20	3276106	n/a	CHEVRON PRODUCTS COMPANY	IEH Auto Parts LLC	43,216.83
21	267	04/03/23	CRC Industries, Inc.	IEH Auto Parts LLC	36,792.70
22	23	02/15/23	Cypress Technology Group	IEH Auto Parts Holding LLC	29,930.00
23	55	02/22/23	DATTCO, INC	IEH Auto Parts Holding LLC	19,273.20
24	310	04/06/23	Dell Marketing, L.P.	Auto Plus Auto Sales LLC	33,022.88

IEH Auto Parts (Auto Plus)
15th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	3276267	n/a	DOMINION ENERGY OHIO	IEH Auto Parts LLC	22,097.30
26	590	05/01/23	Environmental Management, Inc.	IEH Auto Parts Holding LLC	35,457.38
27	3276349	n/a	FORWARD LIFT	IEH Auto Parts LLC	48,453.96
28	3276375	n/a	GH Berlin Windward	IEH Auto Parts LLC	34,724.58
29	731	09/13/23	GK INDUSTRIES LTD.	IEH Auto Parts LLC	52,180.12
30	17	02/07/23	Goalline Surveys Inc (D.B.A Goalline Solutions)	IEH Auto Parts Holding LLC	44,590.00
31	3276386	n/a	GRAINGER	IEH Auto Parts LLC	51,075.19
32	423	04/24/23	GranTurk Equipment Co, Inc	IEH Auto Parts LLC	18,558.73
33	3276414	n/a	HENNESSY INDUSTRIES INC.	IEH Auto Parts LLC	39,932.44
34	3276422	n/a	HOFMANN USA	IEH Auto Parts LLC	22,841.68
35	3276426	n/a	HOLLEY PERFORMANCE PRODUCTS	IEH Auto Parts LLC	16,448.45
36	288	04/05/23	Hopkins Manufacturing Corp.	IEH Auto Parts Holding LLC	51,776.81
37	73	03/01/23	Ideal Clamp Products	IEH Auto Parts Holding LLC	35,969.87
38	86	03/03/23	Innova Electronics Corporation	IEH Auto Parts Holding LLC	24,244.04
39	255	03/31/23	InterTrade Systems Inc	IEH Auto Parts LLC	23,808.70
40	348	04/12/23	J AND J SERVICE SOLUTIONS LLC	IEH Auto Parts Holding LLC	19,455.54
41	3276483	n/a	JMA PLACEMENT INC	IEH Auto Parts LLC	16,540.72
42	382	04/19/23	KYB Americas Corporation	IEH Auto Parts LLC	22,897.87
43	470	04/26/23	Littler Mendelson, PC	AP Acquisition Company New	15,178.45
44	201	03/24/23	LONG ISLAND SANITATION EQUIPMENT CO	IEH Auto Parts LLC	17,039.67
45	377	04/18/23	Lucas Oil Products, Inc.	IEH Auto Parts LLC	29,363.03
46	3276558	n/a	LUND, INC DBA AUTOVENTSHADE	IEH Auto Parts LLC	34,096.63
47	444	04/25/23	LYNEER STAFFING SOLUTIONS LLC	Auto Plus Auto Sales LLC	20,629.21
48	324	04/10/23	Magnet Paints & Shellac Co Inc	IEH Auto Parts LLC	38,145.44

IEH Auto Parts (Auto Plus)
15th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	452	04/26/23	Massachusetts Electric Co. DBA National Grid	IEH Auto Parts Holding LLC	15,646.87
50	3276588	n/a	MEGUIARS INC.	IEH Auto Parts LLC	37,997.10
51	676	07/06/23	Melendez, Carol	IEH Auto Parts Holding LLC	50,000.00
52	3276633	n/a	MOVERAS LLC	IEH Auto Parts LLC	19,229.00
53	385	04/19/23	NICKSON INDUSTRIES INC.	IEH Auto Parts Holding LLC	41,335.05
54	130	03/16/23	NinjaOne, LLC	IEH Auto Parts LLC	40,800.00
55	3276665	n/a	NITEO PRODUCTS LLC DEPT 5805	IEH Auto Parts LLC	29,712.60
56	409	04/21/23	NSTAR Gas Company dba Eversource Energy	IEH Auto Parts Holding LLC	33,180.58
57	3276677	n/a	NYSEG	IEH Auto Parts LLC	26,176.12
58	482	04/27/23	ORANGE AND ROCKLAND UTILITIES	IEH Auto Parts Holding LLC	31,876.57
59	3276710	n/a	Pasco Batteries	IEH Auto Parts LLC	47,460.43
60	504	04/27/23	Power Service Products, Inc	IEH Auto Parts Holding LLC	34,802.83
61	232	03/29/23	Power Stop, LLC	IEH Auto Parts Holding LLC	49,486.01
62	507	04/28/23	PREMIER ASSET LOGISTICS	IEH Auto Parts Holding LLC	16,419.53
63	264	04/03/23	Prestone Product Corporation	IEH Auto Parts LLC	51,713.26
64	7	02/08/23	Print Choices, LLC	IEH Auto Parts Holding LLC	47,486.94
65	3276775	n/a	PRO WAREHOUSE SERVICES, CORP.	IEH Auto Parts LLC	34,200.00
66	3276783	n/a	PSE&G CO	IEH Auto Parts LLC	17,275.45
67	577	05/01/23	Pylon Manufacturing Corporation	IEH Auto Parts LLC	15,987.70
68	89	03/03/23	Randstad North America	IEH Auto Parts LLC	42,407.28
69	3276804	n/a	RAYMOND ACCOUNTS MANAGEMENT, INC.	IEH Auto Parts LLC	53,287.94
70	3276821	n/a	ROBERT GRAYS SONS INC.	IEH Auto Parts LLC	29,270.53
71	516	04/28/23	SailPoint Technologies, Inc.	IEH Auto Parts Holding LLC	48,120.00
72	598	05/01/23	SAS SAFETY CORP.	Auto Plus Auto Sales LLC	25,950.30

IEH Auto Parts (Auto Plus)
15th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	3276852	n/a	SEASTAR SOLUTIONS	IEH Auto Parts LLC	18,317.96
74	340	04/12/23	Sharebox AS	IEH Auto Parts Holding LLC	17,355.00
75	3276873	n/a	SOLIANT CONSULTING INC	IEH Auto Parts LLC	21,025.20
76	3276875	n/a	SONSIO MANAGEMENT INC	IEH Auto Parts LLC	29,404.84
77	702	07/26/23	State of Delaware Division of Revenue	IEH Auto Parts LLC	25,335.62
78	77	03/02/23	Sullivan Tire Co. Inc.	IEH Auto Parts LLC	32,485.99
79	524	04/28/23	Supex, Inc.	IEH Auto Parts LLC	39,968.48
80	74	03/01/23	Supply Chain Solutions LLC	Auto Plus Auto Sales LLC	16,144.83
81	691	07/14/23	Synchrony Bank	IEH Auto Parts LLC	44,333.31
82	716	08/16/23	T and Z Investments, I LLC	IEH Auto Parts LLC	39,134.07
83	542	05/01/23	TGC-Elizabeth Drive, LLC	IEH Auto Parts- Holding LLC	31,555.97
84	231	03/24/23	The Intersect Group, LLC	IEH Auto Parts Holding LLC	38,863.00
85	3276936	n/a	THE TIMKEN CORPORATION	IEH Auto Parts LLC	31,309.48
86	3276944	n/a	T-MOBILE USA INC.	IEH Auto Parts LLC	24,508.36
87	75	03/02/23	TPG Plastics, LLC	IEH Auto Parts LLC	15,199.98
88	193	03/24/23	TRONCALLI CHRYSLER JEEP DODGE	IEH Auto Parts Holding LLC	21,858.41
89	3276976	n/a	TURTLE WAX INC	IEH Auto Parts LLC	17,829.12
90	186	03/23/23	TUXEDO DISTRIBUTORS LLC	IEH Auto Parts Holding LLC	39,742.00
91	203	03/25/23	Vector Security, Inc.	IEH Auto Parts- Holding LLC	29,134.24
92	3277010	n/a	VECTREN ENERGY DELIVERY	IEH Auto Parts LLC	26,583.83
93	70	02/27/23	Velvac Inc.	IEH Auto Parts Holding LLC	26,662.65
94	127	03/15/23	W. W. Grainger, Inc	IEH Auto Parts Holding LLC	51,075.19
95	351	04/12/23	W.M Barr and Company	IEH Auto Parts LLC	19,205.83
96	3277035	n/a	WASHINGTON GAS	IEH Auto Parts LLC	14,982.27

IEH Auto Parts (Auto Plus)
15th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
97	129	03/16/23	Wegmann Automotive USA, Inc	IEH Auto Parts LLC	17,047.92
98	3277046	n/a	WETHERILL ASSOCIATES INC	IEH Auto Parts LLC	21,383.54
99	3277054	n/a	WINDSTREAM	IEH Auto Parts LLC	16,216.04
100	3277056	n/a	WINDWARD PETROLEUM	IEH Auto Parts LLC	49,210.68
TOTAL:					3,033,282.99
TOTAL:					2,673,995.30

Exhibit B-3

REDLINE

16th Omnibus GUC Objection

sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; (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:

19. 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.

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

21. 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.

22. 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.

23. 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.

24. 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.

25. 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.

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

27. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed:

CHRISTOPHER LOPEZ

UNITED STATES BANKRUPTCY
JUDGE

IEH Auto Parts (Auto Plus)
16th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	3275916	n/a	ACCUSOURCE INC.	IEH Auto Parts LLC	11,739.69
2	3275919	n/a	Ace-Tex	IEH Auto Parts LLC	9,026.35
3	46	02/22/23	Ace-Tex Enterprises, Inc	IEH Auto Parts Holding LLC	9,026.35
4	3275922	n/a	ADT-COMMERCIAL-LLC	IEH Auto Parts- LLC	8,891.67
5	29	02/16/23	Allegiance Staffing	IEH Auto Parts- LLC	11,797.96
6	3275952	n/a	AMERICAN ALARM AND	IEH Auto Parts LLC	6,276.27
7	3275956	n/a	AMERICAN FIBERTECH	IEH Auto Parts LLC	9,307.36
8	110	03/08/23	Appriss Holdings Inc.	IEH Auto Parts Holding LLC	5,700.00
9	3275981	n/a	AT&T	IEH Auto Parts LLC	11,332.49
10	30	02/16/23	Battery-Biz, Inc.	IEH Auto Parts Holding LLC	11,301.06
11	3276024	n/a	BERKSHIRE GAS COMPANY	IEH Auto Parts LLC	5,537.77
12	3276028	n/a	BGE	IEH Auto Parts LLC	9,277.55
13	3276031	n/a	BLUEWAVE TECHNOLOGY GROUP LLC	IEH Auto Parts LLC	14,647.50
14	476	04/26/23	Brooklyn Union Gas Company DBA- National Grid	IEH Auto Parts- Holding LLC	5,751.54
15	3276057	n/a	BUYERS PRODUCTS COMPANY	IEH Auto Parts LLC	6,539.02
16	373	04/17/23	CAP Properties Southbridge LLC	AP Acquisition Company	8,775.00
17	3276075	n/a	CARTER BROS. INC.	IEH Auto Parts LLC	6,009.03
18	392	04/11/23	CDW	IEH Auto Parts Holding LLC	10,274.88
19	3276085	n/a	CELLCO PARTNERSHIP	IEH Auto Parts LLC	9,438.74
20	574	05/01/23	Champion Laboratories, Inc.	IEH Auto Parts LLC	9,474.85
21	47	02/22/23	Chemical Dynamics, Inc.	IEH Auto Parts LLC	8,971.65
22	657	06/13/23	Cintas	IEH Auto Parts Holding LLC	7,894.13
23	333	04/11/23	CITICOURIERS INTERNATIONAL INC	IEH Auto Parts LLC	12,316.59
24	484	04/27/23	Cogency Global Inc.	IEH Auto Parts Holding LLC	7,068.00

IEH Auto Parts (Auto Plus)
16th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	3276196	n/a	COLUMBIA GAS	IEH Auto Parts LLC	10,204.77
26	3276198	n/a	COLUMBIA GAS OF MASSACHUSETTS	IEH Auto Parts LLC	10,587.21
27	3276203	n/a	COMDOC, INC.	IEH Auto Parts LLC	11,355.36
28	729	09/08/23	Conestoga Ceramic Tile Distributors, Inc.	IEH Auto Parts- LLC	6,840.00
29	211	03/27/23	CRP Industries Inc.	IEH Auto Parts Holding LLC	10,950.12
30	3276244	n/a	DEALER SERVICE WAREHOUSE	IEH Auto Parts LLC	5,602.12
31	25	02/15/23	Delmarva Power & Light Company	IEH Auto Parts Holding LLC	9,860.69
32	3276263	n/a	DIXIE ELECTRIC INC.	IEH Auto Parts LLC	5,392.12
33	3276268	n/a	DOMINION ENERGY VIRGINIA	IEH Auto Parts LLC	8,787.35
34	3276298	n/a	EMHART TEKNOLOGIES LLC	IEH Auto Parts LLC	6,844.62
35	578	05/01/23	ENERSYS ENERGY PRODUCTS	IEH Auto Parts- LLC	13,481.21
36	3276302	n/a	ENTERGY	IEH Auto Parts LLC	6,519.47
37	177	03/22/23	Equinix, Inc	IEH Auto Parts LLC	7,941.05
38	403	04/14/23	Essity Professional Hygiene North America LLC	IEH Auto Parts LLC	8,639.26
39	3276319	n/a	EXPRESS SERVICES INC	IEH Auto Parts LLC	5,355.26
40	3276321	n/a	EXTREMELY CLEAN FLOOR SERVICES, INC	IEH Auto Parts LLC	6,862.86
41	3276327	n/a	FAMILY FORD, INC.	IEH Auto Parts LLC	5,267.61
42	147	03/20/23	Federal Signal	IEH Auto Parts LLC	6,118.86
43	3276345	n/a	FMSI AUTOMOTIVE HARDWARE INC	IEH Auto Parts LLC	8,093.77
44	328	04/11/23	GARDNER INC	IEH Auto Parts Holding LLC	10,614.77
45	3276365	n/a	GAS SOUTH	IEH Auto Parts LLC	5,422.58
46	3276373	n/a	GEORGIA POWER	IEH Auto Parts LLC	12,706.88
47	505	04/28/23	Gibson, McAskill, Crosby, LLP	IEH Auto Parts LLC	6,490.00
48	3276380	n/a	GO-JO INDUSTRIES, INC.	IEH Auto Parts LLC	7,853.28

IEH Auto Parts (Auto Plus)
16th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	3276405	n/a	HALL BOOTH SMITH PC	IEH Auto Parts LLC	11,330.00
50	3276409	n/a	HAYNES MANUALS, INC.	IEH Auto Parts LLC	8,748.09
51	3276412	n/a	HENDERSON PRODUCTS INC	IEH Auto Parts LLC	10,736.62
52	3276424	n/a	HOLLAND AND KNIGHT	IEH Auto Parts LLC	7,604.50
53	243	03/30/23	HUGHES ENTERPRISES	Auto Plus Auto Sales LLC	11,267.69
54	362	04/14/23	Hyland Software, Inc.	IEH Auto Parts LLC	13,934.16
55	3276484	n/a	JOBBER'S WAREHOUSE SUPPLY	IEH Auto Parts LLC	6,729.23
56	3276485	n/a	JOHN B HULL INC.	IEH Auto Parts LLC	6,134.88
57	302	03/28/23	KEYSTONE PLASTICS INC	IEH Auto Parts LLC	6,717.00
58	126	03/13/23	Lesco Paper & Box Company	IEH Auto Parts Holding LLC	11,548.05
59	3276545	n/a	LINCOLN INDUSTRIAL CORP	IEH Auto Parts LLC	7,994.75
60	3276547	n/a	LITTELFUSE, INC.	IEH Auto Parts LLC	8,321.49
61	540	05/01/23	Littleton Park Joyce Ughetta Kelly LLP	IEH Auto Parts Holding LLC	12,396.42
62	436	04/25/23	Marlin Leasing Corporation	IEH Auto Parts LLC	13,397.09
63	3276594	n/a	MERCHANDISING SOLUTIONS GROUP, INC	IEH Auto Parts LLC	7,040.00
64	3276599	n/a	MHS LIFT INC	IEH Auto Parts LLC	5,622.67
65	3276607	n/a	MIDWEST TRUCK & AUTO PARTS INC	IEH Auto Parts LLC	11,210.79
66	314	04/07/23	Moonstone Holdings, LLC	IEH Auto Parts Holding LLC	8,051.91
67	3276645	n/a	NATIONAL GRID	IEH Auto Parts LLC	9,328.97
68	3276648	n/a	NATIONAL GRID MA GAS	IEH Auto Parts LLC	9,995.54
69	3276650	n/a	NATIONAL RETAIL CENTER DBA NATIONAL	IEH Auto Parts LLC	7,268.14
70	283	04/03/23	New York State Department of Taxation & Finance	AP Acquisition Company New	10,360.20
71	50	02/21/23	New York State Department of Taxation & Finance	IEH Auto Parts Holding LLC	7,000.00
72	473	04/26/23	Niagara Mohawk Power Corp DBA National Grid	IEH Auto Parts Holding LLC	13,262.66

IEH Auto Parts (Auto Plus)
16th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	3276662	n/a	NIELSEN CONSUMER LLC	IEH Auto Parts LLC	7,090.00
74	3276672	n/a	Northeast Sweepers and Rentals, Inc	IEH Auto Parts LLC	6,096.19
75	3276673	n/a	NORTHEAST TOOL DIST. LLC	IEH Auto Parts LLC	8,214.80
76	134	03/16/23	Ohio Power Company d/b/a AEP Ohio	IEH Auto Parts Holding LLC	8,879.77
77	367	04/18/23	Oklahoma Natural Gas	IEH Auto Parts Holding LLC	8,506.49
78	3276704	n/a	PAPERLESS STAFFING	IEH Auto Parts LLC	11,731.50
79	3276723	n/a	PEOPLE READY, INC	IEH Auto Parts LLC	7,491.25
80	64	02/28/23	Phelps Security, Inc.	IEH Auto Parts Holding LLC	13,870.17
81	3276779	n/a	PROFORM PRODUCTS LTD	IEH Auto Parts LLC	5,362.79
82	38	02/21/23	RACING POWER COMPANY	IEH Auto Parts Holding LLC	6,700.22
83	240	03/29/23	RMH Systems Inc	IEH Auto Parts Holding LLC	14,696.14
84	341	04/12/23	Schroeder and Tremayne, Inc.	IEH Auto Parts LLC	7,155.04
85	3276865	n/a	SKF USA INC	IEH Auto Parts LLC	13,987.20
86	3276867	n/a	SMART LLC DBA CHEMICAL GUYS	IEH Auto Parts LLC	6,472.00
87	92	03/06/23	Staples Technology Solutions	IEH Auto Parts Holding LLC	5,265.48
88	78	03/02/23	Stewart & Stevenson Power Products LLC	IEH Auto Parts Holding LLC	10,085.20
89	241	03/30/23	SUPERCLEAN BRANDS LLC	IEH Auto Parts Holding LLC	9,951.82
90	3276931	n/a	THE EAGLE LEASING COMPANY	IEH Auto Parts LLC	9,661.03
91	327	04/11/23	The Sound Press, LLC	IEH Auto Parts Holding LLC	10,500.00
92	3276964	n/a	TRANSOURCE	IEH Auto Parts LLC	5,487.44
93	353	04/12/23	Transportation Services Unlimited of Shell Lake, INC	IEH Auto Parts LLC	14,848.75
94	371	04/17/23	Tri State Truck Center LLC	Auto Plus Auto Sales LLC	12,878.04
95	242	03/30/23	Trius, Inc.	IEH Auto Parts LLC	5,740.40
96	3276979	n/a	TUTHILL TRANSFER SYSTEMS	IEH Auto Parts LLC	14,115.83

IEH Auto Parts (Auto Plus)
16th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
97	3276998	n/a	USPS	IEH Auto Parts LLC	13,993.34
98	3277005	n/a	VACO LLC	IEH Auto Parts LLC	14,413.75
99	3277061	n/a	WOOD BROTHERS RACING	IEH Auto Parts LLC	6,000.00
100	3277069	n/a	ZEP SALES & SERVICE/ZEP INC	IEH Auto Parts LLC	6,529.32
				TOTAL:	905,891.48
TOTAL:					795,390.77

Exhibit B-4

REDLINE

17th Omnibus GUC Objection

**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 SUSTAINING GUC TRUSTEE'S
SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS
(Discharged Claims of Non-Responding Claimants)**

Upon the *GUC Trustee’s Seventeenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. ~~_____~~[396](#)] (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;

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”).

(iv) that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; (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:

28. 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.

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

30. 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.

31. 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.

32. 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.

33. 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.

34. 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.

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

36. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed:

CHRISTOPHER LOPEZ

UNITED STATES BANKRUPTCY
JUDGE

IEH Auto Parts (Auto Plus)
17th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	363	04/14/23	A.P. 51 LLC	Auto Plus Auto Sales LLC	3,633.30
2	3275913	n/a	ACADEMY FIRE PROTECTION	IEH Auto Parts LLC	2,989.35
3	3275921	n/a	ADECCO EMPLOYMENT SERVICES	IEH Auto Parts LLC	3,058.30
4	3275933	n/a	AIRGAS USA, LLC	IEH Auto Parts LLC	2,632.87
5	3275939	n/a	ALGER OIL, INC.	IEH Auto Parts LLC	5,228.14
6	67	02/27/23	Ameren Missouri	IEH Auto Parts Holding LLC	2,487.70
7	3275954	n/a	AMERICAN DRIVELINE	IEH Auto Parts LLC	4,467.79
8	3275955	n/a	AMERICAN ELECTRIC POWER	IEH Auto Parts LLC	4,157.13
9	3275965	n/a	ANYBILL FINANCIAL SERVICES	IEH Auto Parts LLC	3,178.79
10	3275967	n/a	APPALACHIAN POWER	IEH Auto Parts LLC	4,816.35
11	143	03/16/23	Appalachian Power Company d/b/a American Electric	IEH Auto Parts Holding LLC	4,816.35
12	3275972	n/a	ARGUS TALENT LLC	IEH Auto Parts LLC	3,934.14
13	3275987	n/a	AUSTELL NATURAL GAS SYSTEM	IEH Auto Parts LLC	3,248.98
14	393	04/12/23	Baltimore Gas and Electric Co	IEH Auto Parts Holding LLC	3,014.90
15	3276014	n/a	BAY CITY FORKLIFT, INC	IEH Auto Parts LLC	3,868.52
16	3276015	n/a	BAYCO PRODUCTS INC	IEH Auto Parts LLC	5,198.04
17	210	03/24/23	BECK CHEVROLET CO INC	IEH Auto Parts LLC	3,115.64
18	3276018	n/a	BECK CHEVROLET CO INC	IEH Auto Parts LLC	2,933.48
19	3276035	n/a	BOROUGH OF ELLWOOD CITY	IEH Auto Parts LLC	2,950.36
20	3276036	n/a	BOSCH AUTOMOTIVE SRVC SOLUTIONS LLC	IEH Auto Parts LLC	5,093.46
21	65	02/28/23	Calumet Branded Products, LLC	IEH Auto Parts LLC	5,056.98
22	3276088	n/a	CENTRAL HUDSON GAS & ELECTRIC	IEH Auto Parts LLC	3,785.50
23	3276205	n/a	CONEDISON	IEH Auto Parts LLC	4,339.43
24	3276221	n/a	CROSSCOM NATIONAL INC	IEH Auto Parts LLC	4,431.09

IEH Auto Parts (Auto Plus)
17th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
25	3276234	n/a	DAN-AM COMPANY	IEH Auto Parts LLC	4,596.89
26	3276237	n/a	DAVACO INC	IEH Auto Parts LLC	4,985.00
27	220	03/27/23	DELEGARD TOOL COMPANY	Auto Plus Auto Sales LLC	3,056.66
28	3276252	n/a	DENNISON LUBRICANTS WORCESTER	IEH Auto Parts LLC	5,189.53
29	3276269	n/a	Dominion Solutions dba SOURCE 4	IEH Auto Parts LLC	3,097.84
30	515	04/28/23	Eckert Seamans Cherin and Mellott, LLC	IEH Auto Parts LLC	3,470.57
31	236	03/29/23	ECONOMY HEATING	IEH Auto Parts Holding LLC	5,024.46
32	31	02/21/23	Encore Industries, Inc.	IEH Auto Parts Holding LLC	4,761.51
33	3276301	n/a	ENERGIZER LLC	IEH Auto Parts LLC	3,362.32
34	575	05/01/23	EnerSys	IEH Auto Parts Holding LLC	2,730.92
35	3276307	n/a	EQUINIX INC	IEH Auto Parts LLC	4,002.47
36	451	04/26/23	Express Employment Professionals	IEH Auto Parts Holding LLC	3,423.90
37	3276342	n/a	FLIPP CORPORATION	IEH Auto Parts LLC	5,000.00
38	97	03/07/23	Georges Garage Inc.	IEH Auto Parts Holding LLC	3,432.53
39	179	03/23/23	GREYSTONE POWER CORP	IEH Auto Parts LLC	3,245.69
40	3276397	n/a	GRIFFITH ENERGY SERVICES INC	IEH Auto Parts LLC	2,639.58
41	3276417	n/a	HG&E	IEH Auto Parts LLC	3,925.89
42	3276438	n/a	HYDRATE HQ OF MID-ATLANTIC LLC	IEH Auto Parts LLC	3,701.08
43	415	04/14/23	HY-VEE, Inc.	IEH Auto Parts LLC	2,490.18
44	3276444	n/a	IDENTIFIX INC	IEH Auto Parts LLC	2,500.00
45	3276446	n/a	ILLUMINATING COMPANY	IEH Auto Parts LLC	4,644.11
46	173	03/22/23	Integrated Solutions	IEH Auto Parts LLC	2,941.71
47	3276452	n/a	INTERAMERICAN MOTOR CORP.	IEH Auto Parts LLC	3,228.93
48	433	04/25/23	Interstate Waste Services, Inc.	Auto Plus Auto Sales LLC	4,220.63

IEH Auto Parts (Auto Plus)
17th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	487	04/27/23	JOHN B HULL INC.	IEH Auto Parts LLC	4,088.78
50	489	04/27/23	JOHN B. HULL INC.	IEH Auto Parts LLC	3,703.73
51	3276488	n/a	Johnson Controls Security Solutions	IEH Auto Parts LLC	3,419.98
52	3276544	n/a	LIBERTY ENGINE PARTS	IEH Auto Parts LLC	4,334.40
53	3276549	n/a	LOGISTICS SUPPLY	IEH Auto Parts LLC	5,060.59
54	3276553	n/a	LUBBOCK POWER & LIGHT & WATER	IEH Auto Parts LLC	4,452.52
55	3276564	n/a	MAGNITUDE SOFTWARE INC	IEH Auto Parts LLC	3,840.00
56	3276606	n/a	MIDWEST FASTENER CORPORATION	IEH Auto Parts LLC	2,522.11
57	124	03/13/23	Mint Condition of Charlotte, Inc	IEH Auto Parts- Holding LLC	3,870.00
58	3276617	n/a	MISSOURI GAS ENERGY	IEH Auto Parts LLC	3,304.70
59	3276647	n/a	NATIONAL GRID MA	IEH Auto Parts- LLC	4,556.22
60	3276649	n/a	NATIONAL GRID NY	IEH Auto Parts- LLC	4,580.32
61	264	04/03/23	NATIONAL SHUNT SERVICE LLC	IEH Auto Parts- LLC	4,000.00
62	3276667	n/a	NOLTS AUTO PARTS - LANCASTER	IEH Auto Parts LLC	2,703.84
63	32	02/21/23	Northern States Power Co, A Minnesota- Corp, dba Xcel Energy	IEH Auto Parts- Holding LLC	2,878.53
64	3276681	n/a	OAKWOOD TRANSMISSION	IEH Auto Parts LLC	2,685.41
65	3276692	n/a	OMEGA INDUSTRIAL SERVICES INC	IEH Auto Parts LLC	2,979.06
66	3276693	n/a	OMNILIFT	IEH Auto Parts LLC	4,862.23
67	3276696	n/a	ORANGE AND ROCKLAND UTILITIES	IEH Auto Parts- LLC	5,011.27
68	3276725	n/a	PEPCO	IEH Auto Parts LLC	3,197.71
69	3276728	n/a	PETRO HOME SERVICES	IEH Auto Parts LLC	4,916.32
70	3276729	n/a	PEWAG, INC	IEH Auto Parts LLC	4,517.26
71	281	04/03/23	Philadelphia Gas Works	IEH Auto Parts Holding LLC	2,531.27
72	532	04/28/23	Pittsburgh Spray Equipment Co.	IEH Auto Parts LLC	4,714.21

IEH Auto Parts (Auto Plus)
17th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	228	03/28/23	PLASTICOLOR MOLDED PRODUCTS	IEH Auto Parts Holding LLC	3,065.14
74	3276744	n/a	PLZ Corp	IEH Auto Parts LLC	2,736.55
75	3276750	n/a	POWER TRAIN COMPONENTS	IEH Auto Parts LLC	3,055.21
76	3276756	n/a	PPC LUBRICANTS	IEH Auto Parts LLC	2,690.47
77	3276781	n/a	PROTOS SECURITY	IEH Auto Parts LLC	4,710.02
78	3276806	n/a	RAYS TRASH SERVICE	IEH Auto Parts LLC	4,052.58
79	3276812	n/a	RG&E	IEH Auto Parts LLC	4,938.24
80	672	07/03/23	Rhode Island Division of Taxation	IEH Auto Parts LLC	2,517.96
81	3276820	n/a	ROANOKE GAS COMPANY	IEH Auto Parts LLC	2,551.50
82	3276835	n/a	S & K ENTERPRISES INC	IEH Auto Parts LLC	2,958.00
83	375	04/18/23	Schumacher Electric Company	Auto Plus Auto Sales LLC	4,737.21
84	207	03/23/23	SHARPLINE CONVERTING, INC.	IEH Auto Parts LLC	4,732.07
85	414	04/21/23	Sharray L Turner	IEH Auto Parts Holding LLC	5,000.00
86	131	03/16/23	Stoner Inc	IEH Auto Parts LLC	2,618.25
87	212	03/27/23	Suburban Propane	IEH Auto Parts Holding LLC	4,223.90
88	162	03/21/23	Sunbelt Rentals, Inc.	IEH Auto Parts Holding LLC	3,257.36
89	3276921	n/a	TENNANT SALES AND SERVICE CO	IEH Auto Parts LLC	3,404.94
90	3276933	n/a	THE HUNTINGTON NATIONAL BANK	IEH Auto Parts LLC	3,996.82
91	277	04/04/23	The Illuminating Company	IEH Auto Parts Holding LLC	3,752.85
92	3276947	n/a	TONSA AUTOMOTIVE INC	IEH Auto Parts LLC	4,088.93
93	3276961	n/a	TOWNSHIP OF MOORESTOWN	IEH Auto Parts LLC	3,970.50
94	3276969	n/a	TRILOGY AUTO REPAIR	IEH Auto Parts LLC	2,661.50
95	3276974	n/a	TRUST FILTERS	IEH Auto Parts LLC	2,774.29
96	3276994	n/a	UNIVERSAL BRAKE	IEH Auto Parts LLC	2,967.93

IEH Auto Parts (Auto Plus)
17th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
97	3276997	n/a	UPS	IEH Auto Parts LLC	3,198.23
98	508	04/28/23	Waste Management	IEH Auto Parts Holding LLC	2,547.84
99	62	02/27/23	Wells Fargo Vendor Financial Services, LLC	IEH Auto Parts LLC	4,413.30
100	3277047	n/a	Wheel-Check	IEH Auto Parts LLC	3,317.70
TOTAL:					373,778.74
TOTAL:					325,578.85

Exhibit B-5

REDLINE

18th Omnibus GUC Objection

**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 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;

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”).

(iv) that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; (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:

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	3275923	n/a	ADT SECURITY CORPORATION	IEH Auto Parts LLC	2,144.49
3	336	04/11/23	AES Ohio	IEH Auto Parts Holding LLC	1,320.57
4	3275964	n/a	ANSELL PROTECTIVE PRODUCT	IEH Auto Parts LLC	1,593.70
5	3275982	n/a	ATHENS UTILITIES BOARD	IEH Auto Parts LLC	1,991.34
6	3275993	n/a	AUTO VALUE OF LANSE	IEH Auto Parts LLC	2,404.61
7	3276016	n/a	BEACON HEALTH OPTIONS INC	IEH Auto Parts LLC	1,785.00
8	195	03/24/23	Bryce Consylman	IEH Auto Parts LLC	1,624.85
9	3276053	n/a	BUELL FUELS LLC	IEH Auto Parts LLC	1,636.21
10	3276054	n/a	BUILDINGSTARS OPERATIONS, INC.	IEH Auto Parts LLC	1,531.74
11	3276056	n/a	BUTLERS AUTOMOTIVE	IEH Auto Parts LLC	1,629.84
12	680	07/06/23	Capriotto Realty and Leasing Inc.	IEH Auto Parts Holding LLC	1,885.48
13	3276089	n/a	CENTRIC PARTS INDUSTRY	IEH Auto Parts LLC	1,868.29
14	3276125	n/a	CHURCHS AUTO OF DREXEL HILL	IEH Auto Parts LLC	1,607.75
15	3276126	n/a	CHURCHS AUTO PARTS OF SPRINGF	IEH Auto Parts LLC	1,454.19
16	3276127	n/a	CHURCHS SPEED & AUTO PARTS	IEH Auto Parts LLC	2,076.54
17	3276140	n/a	CITY OF CHARLOTTE	IEH Auto Parts LLC	1,835.49
18	3276153	n/a	CITY OF HOMESTEAD	IEH Auto Parts LLC	1,644.80
19	48	02/21/23	CLEAN SHEETS MFG.	IEH Auto Parts Holding LLC	1,975.68
20	3276197	n/a	COLUMBIA GAS OF MARYLAND	IEH Auto Parts LLC	1,761.21
21	3276200	n/a	COLUMBIA GAS OF PENNSYLVANIA	IEH Auto Parts LLC	1,711.75
22	3276207	n/a	CONNECTICUT NATURAL GAS CORP.	IEH Auto Parts LLC	1,605.78
23	3276217	n/a	COUNTY OF STAFFORD	IEH Auto Parts LLC	1,818.90
24	591	05/01/23	CWD, LLC (dba Centric Parts)	IEH Auto Parts LLC	1,868.29

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
25	3276246	n/a	DELEGARD TOOL COMPANY	IEH Auto Parts LLC	2,108.06
26	3276259	n/a	DIPLOMAT COACH INC	IEH Auto Parts LLC	2,281.04
27	260	04/03/23	DIRECT SOURCE INC	IEH Auto Parts Holding LLC	1,800.00
28	3276266	n/a	DOMINION ENERGY NORTH CAROLINA	IEH Auto Parts LLC	2,442.32
29	3276277	n/a	DUALITE SALES AND SERVICE INC	IEH Auto Parts LLC	1,927.80
30	3276278	n/a	DUBBEN GAS SERVICE	IEH Auto Parts LLC	2,156.81
31	3276282	n/a	DUQUESNE LIGHT COMPANY	IEH Auto Parts LLC	1,721.91
32	3276289	n/a	EATON CORPORATION	IEH Auto Parts LLC	1,948.79
33	3276299	n/a	EMPLOYBRIDGE HOLDING COMPANY	IEH Auto Parts LLC	1,993.38
34	3276310	n/a	ESG REGION 19 ALLIED STATES	IEH Auto Parts LLC	1,658.09
35	3276317	n/a	EXIDE TECHNOLOGIES	IEH Auto Parts LLC	2,131.02
36	3276326	n/a	FAIRFAX COUNTY WATER AUTHORITY	IEH Auto Parts LLC	1,650.03
37	3276343	n/a	FLITELINE ENGINE SUPPLY	IEH Auto Parts LLC	1,333.23
38	235	03/29/23	G.W. KNAPP & SON INC.	IEH Auto Parts Holding LLC	1,688.83
39	3276369	n/a	GCOMMERCE INC	IEH Auto Parts LLC	1,800.00
40	3276382	n/a	GOOD GUYS AUTO CARE LLC	IEH Auto Parts LLC	1,759.85
41	3276383	n/a	GOODE AUTOMOTIVE	IEH Auto Parts LLC	2,140.56
42	401	04/11/23	Henry, Tiffany	IEH Auto Parts Holding LLC	2,152.80
43	3276430	n/a	HOUSTON-GALVESTON AREA COUNCIL	IEH Auto Parts LLC	2,054.46
44	3276454	n/a	INTERSTATE BATTERY OF SO. NEW YORK	IEH Auto Parts LLC	2,274.63
45	3276474	n/a	J-B WELD COMPANY	IEH Auto Parts LLC	1,920.72
46	40	02/21/23	JENRAY PRODUCTS INC	IEH Auto Parts Holding LLC	1,405.12
47	3276487	n/a	JOHNSON CONTROLS	IEH Auto Parts LLC	1,501.50
48	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

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
49	3276521	n/a	LACAVA BROS.	IEH Auto Parts LLC	1,602.33
50	3276522	n/a	LACLEDE GAS CO	IEH Auto Parts LLC	1,765.67
51	262	04/03/23	Lakeland Electric	IEH Auto Parts Holding LLC	1,850.70
52	3276580	n/a	MATERIAL HANDLING INC	IEH Auto Parts LLC	1,356.80
53	398	04/18/23	Memphis Light, Gas & Water	IEH Auto Parts Holding LLC	1,648.74
54	440	04/25/23	MIAMI DADE COUNTY STORMWATER UTILITY	IEH Auto Parts Holding LLC	2,382.58
55	309	04/06/23	Mirka USA Inc	IEH Auto Parts Holding LLC	1,821.96
56	3276638	n/a	MY FRIENDS A MECHANIC	IEH Auto Parts LLC	1,728.67
57	3276641	n/a	NATIONAL AAMCO DEALERS ASSOCIATION	IEH Auto Parts LLC	1,875.95
58	3276659	n/a	NEW PIG CORP	IEH Auto Parts LLC	2,321.50
59	3276666	n/a	NJ DIVISION OF FIRE SAFETY	IEH Auto Parts LLC	1,827.00
60	3276668	n/a	NOLTS AUTO PARTS- #1 - EPHRAT	IEH Auto Parts LLC	1,897.95
61	95	03/06/23	North Carolina Department of Revenue	IEH Auto Parts LLC	1,510.19
62	3276670	n/a	Northeast Battery	IEH Auto Parts LLC	2,117.24
63	376	04/18/23	NSTAR D/B/A EVERSOURCE	IEH Auto Parts Holding LLC	2,066.30
64	412	04/21/23	NSTAR Electric Company dba Eversource Energy	IEH Auto Parts Holding LLC	1,495.55
65	313	04/07/23	NW Natural	IEH Auto Parts Holding LLC	1,511.43
66	214	03/27/23	ODP Business Solutions, LLC	IEH Auto Parts LLC	1,314.99
67	272	04/04/23	Pasco County Florida for its Pasco County Board of County Commissioners	IEH Auto Parts Holding LLC	2,245.57
68	3276711	n/a	PASCO COUNTY UTILITIES	IEH Auto Parts LLC	2,179.01
69	3276736	n/a	PINNACLE COMMUNICATIONS GROUP INC	IEH Auto Parts LLC	1,750.00
70	3276753	n/a	PPA JPS AUTO CARE INC	IEH Auto Parts LLC	1,543.07
71	3276769	n/a	PRESTIGE AUTOMOTIVE CENTE	IEH Auto Parts LLC	1,899.13
72	79	03/02/23	PSEG Li	IEH Auto Parts Holding LLC	1,673.63

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
73	3276785	n/a	PUBLIC SERVICE COMPANY OF OK.	IEH Auto Parts LLC	2,011.51
74	3276790	n/a	QUAD INDUSTRIAL INVESTMENTS	IEH Auto Parts LLC	1,414.90
75	3276796	n/a	R.A. Allen	IEH Auto Parts LLC	1,801.80
76	512	04/28/23	REGOCHEM INC.	IEH Auto Parts- LLC	1,887.54
77	3276809	n/a	REDCAP TECHNOLOGIES LLC	IEH Auto Parts LLC	1,603.74
78	3276811	n/a	RENTOKIL PEST CONTROL	IEH Auto Parts LLC	1,351.92
79	3276837	n/a	S O S MAINTENANCE INC	IEH Auto Parts LLC	1,716.00
80	3276864	n/a	SHOPPAS MATERIAL HANDLING	IEH Auto Parts LLC	1,695.84
81	3276868	n/a	SMITH AND HOWARD PC	IEH Auto Parts LLC	1,805.00
82	3276881	n/a	Spaceman, LLC	IEH Auto Parts LLC	1,350.00
83	3276885	n/a	SPEE DEE DELIVERY SERVICE INC	IEH Auto Parts LLC	1,459.67
84	3276903	n/a	Summit Racing	IEH Auto Parts LLC	2,237.84
85	3276907	n/a	SUPERIOR DISTRIBUTORS	IEH Auto Parts LLC	1,311.99
86	3276908	n/a	SUPERIOR PLUS ENERGY SERVICES INC	IEH Auto Parts LLC	1,591.98
87	3276925	n/a	TEXAS GAS SERVICE	IEH Auto Parts LLC	1,766.55
88	3276930	n/a	THE CITY OF DAYTONA BEACH	IEH Auto Parts LLC	1,703.11
89	3276942	n/a	TIRE CENTERS LLC	IEH Auto Parts LLC	1,641.88
90	3276982	n/a	TWINCO/ROMAX	IEH Auto Parts LLC	2,466.42
91	3276987	n/a	UNIFIRST CORPORATION	IEH Auto Parts LLC	2,089.92
92	3276995	n/a	UNIVERSAL ENVIRONMENTAL SERVICES	IEH Auto Parts LLC	1,575.00
93	167	03/21/23	US Motor Works, LLC	IEH Auto Parts Holding LLC	2,251.39
94	3277013	n/a	VILLAGE OF ARCADE	IEH Auto Parts LLC	1,709.68
95	3277025	n/a	VISKON-AIRE CORP	IEH Auto Parts LLC	2,264.25
96	395	04/13/23	Wisconsin Public Service	IEH Auto Parts- Holding LLC	2,104.18

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
97	168	03/22/23	WMOA/WJAW-FM RADIO	IEH Auto Parts Holding LLC	1,380.00
98	3277065	n/a	XCEL ENERGY	IEH Auto Parts- LLC	1,756.75
99	3277067	n/a	X-Pert Paint Mixing Systems	IEH Auto Parts LLC	1,799.00
TOTAL:					179,467.39
TOTAL:					164,079.23

Exhibit B-6

REDLINE

19th Omnibus GUC Objection

**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 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;

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”).

(iv) that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; (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:

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	159	03/20/23	CITY OF FORT WORTH	IEH Auto Parts Holding LLC	1,094.84
16	157	03/20/23	CITY OF FORT WORTH	IEH Auto Parts Holding LLC	918.11
17	156	03/20/23	CITY OF FORT WORTH	IEH Auto Parts Holding LLC	823.30
18	3276160	n/a	CITY OF MARIETTA	IEH Auto Parts LLC	1,021.15
19	3276165	n/a	CITY OF OAK HARBOR WA	IEH Auto Parts LLC	806.28
20	497	04/27/23	City of Vicksburg Water and Gas	IEH Auto Parts Holding LLC	952.66
21	3276199	n/a	COLUMBIA GAS OF OHIO	IEH Auto Parts LLC	1,111.26
22	182	03/23/23	CT CONVEYOR LLC	IEH Auto Parts Holding LLC	978.42
23	3276232	n/a	DACO PARTS CORP.	IEH Auto Parts LLC	799.74
24	3276235	n/a	DANIELS OIL COMPANY INC	IEH Auto Parts LLC	1,197.08

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	3276239	n/a	David England dba D&J England	IEH Auto Parts LLC	1,100.00
26	3276242	n/a	DCL INTERNATIONAL INC	IEH Auto Parts LLC	1,179.00
27	3276243	n/a	De Lage Landen Financial Services,	IEH Auto Parts LLC	931.04
28	3276264	n/a	DOHRN TRANSFER	IEH Auto Parts LLC	1,000.00
29	3276265	n/a	Doing Better Business dba WPS, Inc	IEH Auto Parts LLC	850.29
30	3276281	n/a	DUNBAR ARMORED INC	IEH Auto Parts LLC	787.21
31	454	04/26/23	Ehrlich	Auto Plus Auto Sales LLC	1,036.32
32	3276306	n/a	EQUALIS GROUP LLC	IEH Auto Parts LLC	1,186.46
33	3276314	n/a	Euclid Industries LLC	IEH Auto Parts LLC	1,301.17
34	224	03/28/23	FJC INC	IEH Auto Parts LLC	917.02
35	3276353	n/a	FRONTIER	IEH Auto Parts LLC	1,140.13
36	3276357	n/a	G A T AUTO REP SERV	IEH Auto Parts LLC	829.70
37	3276361	n/a	GABRIELLI TRUCK SALES LTD	IEH Auto Parts LLC	925.30
38	434	04/25/23	GCS Group	Auto Plus Auto Sales LLC	1,019.52
39	3276384	n/a	GOODSON	IEH Auto Parts LLC	1,057.07
40	331	04/11/23	GROUND FOR IMPROVEMENT LLC	IEH Auto Parts Holding LLC	959.64
41	3276401	n/a	GUARDADO USED TIRE & AUTO	IEH Auto Parts LLC	849.45
42	3276404	n/a	GUNTER TRUCKING CO INC	IEH Auto Parts LLC	1,303.00
43	258	04/01/23	JERRY COGLIANESE	IEH Auto Parts Holding LLC	1,212.00
44	374	04/17/23	JOHNSON TRENT AND TAYLOR L L P	IEH Auto Parts Holding LLC	1,102.86
45	3276498	n/a	JUANS AUTO SHOP	IEH Auto Parts LLC	894.12
46	3276501	n/a	KANSAS CITY POWER & LIGHT	IEH Auto Parts LLC	1,041.46
47	475	04/26/23	Keyspan Gas East Corp DBA National Grid	IEH Auto Parts Holding LLC	1,294.73
48	3276524	n/a	LAKESHORE AUTOMOTIVE	IEH Auto Parts LLC	793.71

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	3276531	n/a	LARRY GRELLA	IEH Auto Parts LLC	1,114.90
50	3276551	n/a	LOOMIS	IEH Auto Parts LLC	1,296.98
51	3276555	n/a	LUIS TRANSMISSION	IEH Auto Parts LLC	1,308.55
52	3276570	n/a	MANNYS	IEH Auto Parts LLC	870.23
53	3276572	n/a	MANUAL	IEH Auto Parts LLC	1,172.59
54	3276575	n/a	MARSHALL AUTOMOTIVE CENTE	IEH Auto Parts LLC	1,143.88
55	3276587	n/a	MEGAPORT	IEH Auto Parts LLC	1,091.56
56	3276595	n/a	MET-ED	IEH Auto Parts LLC	791.95
57	208	03/23/23	METRO PEST CONTROL, INC.	IEH Auto Parts Holding LLC	838.83
58	3276605	n/a	MIDWEST AUTO BODY PARTS	IEH Auto Parts LLC	879.75
59	280	04/04/23	Mon Power	IEH Auto Parts Holding LLC	1,172.88
60	3276632	n/a	MOUNTAINEER GAS COMPANY	IEH Auto Parts LLC	920.46
61	3276639	n/a	MYERS TIRE SUPPLY DISTRIBUTION	IEH Auto Parts LLC	761.80
62	3276646	n/a	NATIONAL GRID LI	IEH Auto Parts LLC	958.40
63	3276657	n/a	NEW JERSEY AMERICAN WATER	IEH Auto Parts LLC	1,057.64
64	96	03/07/23	Niwot Corporation dba Specialty Products Company	IEH Auto Parts Holding LLC	785.66
65	3276669	n/a	NORTHEAST AUTO MACHINE, LLC	IEH Auto Parts LLC	888.94
66	3276675	n/a	NW NATURAL	IEH Auto Parts LLC	1,003.15
67	366	04/18/23	Oklahoma Natural Gas	IEH Auto Parts Holding LLC	1,232.45
68	3276770	n/a	PRESTOLITE ELECTRIC INC	IEH Auto Parts LLC	817.39
69	3276778	n/a	PROFLEX + DISTRIBUTION INC.	IEH Auto Parts LLC	1,265.90
70	3276782	n/a	PRUYN BEARINGS COMPANY INC.	IEH Auto Parts LLC	900.32
71	3276823	n/a	ROBERTS TOOL AND SUPPLY CO.	IEH Auto Parts LLC	1,098.61
72	3276836	n/a	S M ARNOLD INC.	IEH Auto Parts LLC	1,063.75

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	3276838	n/a	S.A. GEAR, INC.	IEH Auto Parts LLC	766.79
74	3276840	n/a	SAMMONS LAWN CARE	IEH Auto Parts LLC	1,105.00
75	3276879	n/a	South Jersey Gas	IEH Auto Parts LLC	781.51
76	3276883	n/a	SPECIALTY PRODUCTS COMPANY	IEH Auto Parts LLC	785.66
77	3276906	n/a	SUPERIOR AUTOMOTIVE	IEH Auto Parts LLC	1,200.52
78	265	04/03/23	TALUS CORP	IEH Auto Parts Holding LLC	1,248.00
79	3276916	n/a	TAMBO BODY REPAIR	IEH Auto Parts LLC	960.92
80	3276917	n/a	TAMPA ELECTRIC	IEH Auto Parts LLC	1,126.21
81	3276941	n/a	TINKER EAST AUTO PARTS	IEH Auto Parts LLC	895.02
82	36	02/21/23	Tolco Corporation	IEH Auto Parts Holding LLC	1,188.01
83	3276948	n/a	TOP NOTCH AUTO REPAIR	IEH Auto Parts LLC	1,057.91
84	3276950	n/a	TORINO AUTO BODY	IEH Auto Parts LLC	974.67
85	3276952	n/a	TOWN OF BABYLON	IEH Auto Parts LLC	807.83
86	3276956	n/a	TOWN OF PLAINFIELD UTILITIES	IEH Auto Parts LLC	1,268.54
87	352	04/12/23	Transportation Services Unlimited of Shell Lake, INC	IEH Auto Parts LLC	1,113.60
88	205	03/23/23	TRIPLE R TRUCK PARTS	IEH Auto Parts Holding LLC	818.15
89	3276978	n/a	TUSTIN MECHANICAL SERVICES OF	IEH Auto Parts LLC	1,117.75
90	3276981	n/a	TW TELECOM	IEH Auto Parts LLC	1,249.79
91	3276985	n/a	UCI ALBANY	IEH Auto Parts LLC	1,132.72
92	3276999	n/a	UTILITIES COMMISSION CITY OF	IEH Auto Parts LLC	810.99
93	3277016	n/a	VILLAGE OF GREEN ISLAND	IEH Auto Parts LLC	982.39
94	3277020	n/a	VILLAGE OF WOODSFIELD OHIO	IEH Auto Parts LLC	1,107.58
95	3277029	n/a	WAGeworks, INC.	IEH Auto Parts LLC	893.60
96	3277034	n/a	WARRENTON FOREIGN CAR, INC.	IEH Auto Parts LLC	892.02

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
97	128	03/15/23	Wells Fargo Bank, N.A.	IEH Auto Parts Holding LLC	831.28
98	3277045	n/a	WESTERN VIRGINIA WATER	IEH Auto Parts LLC	1,029.94
99	3277058	n/a	WISCONSIN PUBLIC SERVICE	IEH Auto Parts- LLC	779.36
100	3277070	n/a	ZUNI AUTO REPAIRS	IEH Auto Parts LLC	1,225.37
TOTAL:					401,165.63
TOTAL:					91,034.51

Exhibit B-7

REDLINE

20th Omnibus GUC Objection

**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 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

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”).

sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; (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:

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	158	03/20/23	CITY OF FORT WORTH	IEH Auto Parts Holding LLC	440.96
20	3276149	n/a	CITY OF HAGERSTOWN	IEH Auto Parts LLC	646.21
21	3276151	n/a	CITY OF HIALEAH	IEH Auto Parts LLC	557.19
22	3276156	n/a	CITY OF JAMESTOWN	IEH Auto Parts LLC	697.03
23	3276159	n/a	CITY OF MANASSAS UTILITIES	IEH Auto Parts LLC	540.57
24	3276168	n/a	CITY OF PHILADELPHIA	IEH Auto Parts LLC	420.33

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
25	3276170	n/a	CITY OF RICHMOND	IEH Auto Parts LLC	467.19
26	378	04/18/23	City of Vernon	IEH Auto Parts Holding LLC	672.63
27	3276179	n/a	CITY OF WINTER HAVEN	IEH Auto Parts LLC	513.70
28	3276181	n/a	CITY SERVICES	IEH Auto Parts LLC	549.14
29	3276193	n/a	COBB COUNTY WATER SYSTEM	IEH Auto Parts LLC	454.47
30	3276201	n/a	Comcast	IEH Auto Parts LLC	566.71
31	3276233	n/a	DAMASCO RIVERA	IEH Auto Parts LLC	442.87
32	3276251	n/a	DENNIS AUTO PARTS - 3	IEH Auto Parts LLC	668.92
33	3276256	n/a	DESKINS LAWN SERVICE LLC	IEH Auto Parts LLC	550.00
34	3276257	n/a	Detectoguard, Inc.	IEH Auto Parts LLC	646.50
35	326	04/10/23	DONALD J BENDER	IEH Auto Parts Holding LLC	583.20
36	3276270	n/a	DONE RIGHT AUTOMOTIVE	IEH Auto Parts LLC	677.73
37	3276274	n/a	DRAIN PRO SERVICES	IEH Auto Parts LLC	432.50
38	3276283	n/a	E & D EBEN EZER MACHINE S	IEH Auto Parts LLC	460.74
39	176	03/22/23	Easton Utilities	IEH Auto Parts Holding LLC	716.60
40	3276295	n/a	EFFRAIN AUTO SERVICE	IEH Auto Parts LLC	539.47
41	3276296	n/a	EL PASO ELECTRIC	IEH Auto Parts LLC	621.85
42	3276304	n/a	EPB ELECTRIC POWER	IEH Auto Parts LLC	578.76
43	3276312	n/a	ETG AUTO SUPPLIES INC.	IEH Auto Parts LLC	453.69
44	166	03/21/23	Euler Hermes Agent for Credit Agricole Leasing & Factoring (2302270023)	IEH Auto Parts LLC	529.56
45	3276322	n/a	EZ LOAN LOCKPORT / 30006175	IEH Auto Parts LLC	713.97
46	3276335	n/a	FIRST CHOICE COFFEE SERVICES	IEH Auto Parts LLC	434.84
47	3276336	n/a	FIRST GEAR INC	IEH Auto Parts LLC	432.00
48	3276351	n/a	FP-GIMEL NJ	IEH Auto Parts LLC	643.31

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
49	3276356	n/a	FUENTES BROTHERS	IEH Auto Parts LLC	527.83
50	3276360	n/a	GA CENTRAL ELECTRICAL	IEH Auto Parts LLC	440.84
51	293	04/05/23	GISELA GUADALUPE	IEH Auto Parts Holding LLC	584.51
52	3276407	n/a	HANCOCK TELEPHONE COMPANY	IEH Auto Parts LLC	602.55
53	3276432	n/a	HRUBS	IEH Auto Parts LLC	504.15
54	3276441	n/a	I/D/E/A INC	IEH Auto Parts LLC	753.66
55	3276448	n/a	INDIANAPOLIS POWER & LIGHT CO	IEH Auto Parts LLC	532.67
56	3276449	n/a	Ingersoll Rand Company	IEH Auto Parts LLC	688.04
57	3276468	n/a	J-1 AUTO SERVICE LLC	IEH Auto Parts LLC	502.92
58	3276504	n/a	Kath Fuel Oil Service Co	IEH Auto Parts LLC	736.10
59	3276512	n/a	KING PALLET INC	IEH Auto Parts LLC	475.00
60	3276516	n/a	KORBETTS TIRE AND AUTO	IEH Auto Parts LLC	509.23
61	3276520	n/a	L & LS GETTY	IEH Auto Parts LLC	477.00
62	3276548	n/a	LITTLETON PARK JOYCE UGHETTA AND	IEH Auto Parts LLC	730.12
63	3276552	n/a	LOVELL AUTO REPAIR	IEH Auto Parts LLC	680.65
64	3276559	n/a	LUTYS AUTO REPAIR	IEH Auto Parts LLC	456.60
65	3276578	n/a	Maryland Department of General Serv	IEH Auto Parts LLC	494.48
66	3276593	n/a	MENDEZ AUTO SERVICE	IEH Auto Parts LLC	644.60
67	3276610	n/a	MIKES AUTO SALES	IEH Auto Parts LLC	621.12
68	3276611	n/a	MILFORD WATER CO.	IEH Auto Parts LLC	430.32
69	3276619	n/a	MOBIL MECHANIC SERVICE	IEH Auto Parts LLC	524.25
70	3276621	n/a	MODERN AUTO BODY AND PAIN	IEH Auto Parts LLC	581.75
71	3276637	n/a	MUNICIPAL UTILITIES	IEH Auto Parts LLC	437.08
72	693	07/17/23	NM Taxation & Revenue Department	IEH Auto Parts LLC	500.76

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
73	3276671	n/a	NORTHEAST OHIO NATURAL GAS	IEH Auto Parts LLC	675.33
74	3276676	n/a	NYC WATER BOARD	IEH Auto Parts LLC	461.64
75	3276678	n/a	NYTECH SUPPLY CO-E.S.D.	IEH Auto Parts LLC	445.02
76	278	04/04/23	Ohio Edison	IEH Auto Parts- Holding LLC	429.21
77	365	04/18/23	Oklahoma Natural Gas	IEH Auto Parts Holding LLC	426.43
78	3276698	n/a	ORLANDO UTILITIES COMMISSION	IEH Auto Parts LLC	427.38
79	3276712	n/a	PASCOAG UTILITY DISTRICT	IEH Auto Parts LLC	715.91
80	3276714	n/a	PDQ AUTO SUPPLY	IEH Auto Parts LLC	514.82
81	3276721	n/a	PENNSYLVANIA AMERICAN WATER	IEH Auto Parts LLC	571.28
82	329	04/11/23	Pennsylvania Electric Company	IEH Auto Parts- Holding LLC	429.95
83	3276727	n/a	PETERSON MANUFACTURING COMPANY	IEH Auto Parts LLC	582.98
84	49	02/21/23	Portland General Electric (PGE)	IEH Auto Parts- Holding LLC	731.86
85	3276754	n/a	PPA MUNOZ AUTO REPAIR INC	IEH Auto Parts LLC	602.09
86	3276789	n/a	QUABBIN SERVICE CENTER	IEH Auto Parts LLC	581.75
87	3276791	n/a	QUALITY AUTO WORKS	IEH Auto Parts LLC	529.56
88	3276793	n/a	QUENCH USA, INC	IEH Auto Parts LLC	477.82
89	673	07/03/23	Rhode Island Division of Taxation	IEH Auto Parts LLC	700.00
90	3276814	n/a	RICKS OFF ROAD PLUS	IEH Auto Parts LLC	523.11
91	3276824	n/a	ROCKDALE WATER RESOURCES	IEH Auto Parts LLC	465.59
92	3276946	n/a	TOM DIONS AUTOMOTIVE REPA	IEH Auto Parts LLC	694.39
93	3276959	n/a	Town of Stratford	IEH Auto Parts LLC	464.97
94	3276989	n/a	UNIFORM MASTERS	IEH Auto Parts LLC	588.81
95	3277023	n/a	VIRGINIA NATURAL GAS	IEH Auto Parts LLC	693.91
96	3277024	n/a	VISCIANO BROS/MORNINGSTAR A/P	IEH Auto Parts LLC	475.10

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
97	3277027	n/a	W T AUTO ELECTRONIC	IEH Auto Parts LLC	720.00
98	3277036	n/a	Wastequip, LLC	IEH Auto Parts LLC	419.14
99	276	04/04/23	West Penn Power	IEH Auto Parts- Holding LLC	516.58
100	3277068	n/a	XTRA LEASE	IEH Auto Parts LLC	625.95
TOTAL:					56,715.95
TOTAL:					54,167.39

Summary report: Litera Compare for Word 11.12.0.83 Document comparison done on 9/15/2025 10:17:32 PM	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original DMS: iw://a8c21-mobility.imatege.work/imatege/11651608/1 - [IEH] 14th-20th Omni GUC Proposed Orders.docx	
Modified DMS: iw://a8c21-mobility.imatege.work/imatege/11651608/2 - [IEH] 14th-20th Omni GUC Proposed Orders.docx	
Changes:	
<u>Add</u>	13
Delete	13
Move From	0
<u>Move To</u>	0
<u>Table Insert</u>	0
Table Delete	0
<u>Table moves to</u>	0
Table moves from	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	26