

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)

GUC TRUSTEE'S FOURTH MOTION TO EXTEND
DEADLINE TO OBJECT TO GENERAL UNSECURED CLAIMS

If you object to the relief requested herein, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one (21) days from the date this motion was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this motion was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

Michael D. Warner, in his capacity as trustee (the “GUC Trustee”) of the Auto Parts GUC Trust (the “GUC Trust”) established pursuant to the confirmed *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, Docket No. 738] (the “Plan”)² and that certain *GUC Trust Agreement* dated October 6, 2023 [Case No. 23-90054,

¹ On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Docket No. 1043] closing each Debtor’s chapter 11 case except the case of Auto Plus Auto Sales LLC. The following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each entity’s federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Wind-Down Debtors’ service address is: 5330 Caramel Crest Lane, Charlotte, NC 28226.

² Capitalized terms not defined in this Motion shall have the meanings provided in the Plan unless otherwise noted.



Docket No. 923-1] (the “GUC Trust Agreement”), files this *Fourth Motion to Extend Deadline to Object to General Unsecured Claims* (this “Motion”) and, in support hereof, respectfully states as follows:

Relief Requested

1. The GUC Trustee seeks entry of an order, substantially in the form attached hereto (the “Proposed Order”), extending the GUC Claims Objection Deadline (as defined below) by a period of 180 days, from September 25, 2025, through and including March 24, 2026, without prejudice to the GUC Trustee’s ability to seek further extensions.

Preliminary Statement³

2. The Debtors’ Plan bifurcates responsibility for reconciling Claims between the Plan Agent and the GUC Trustee. The GUC Trustee is responsible for reconciling General Unsecured Claims (or “GUC Claims”), and the Plan Agent and Wind-Down Debtors are responsible for reconciling all other Claims (as defined in the Plan, “Non-GUC Claims”). The GUC Trustee cannot complete the GUC Claim Reconciliation prior to the reconciliation of all Non-GUC Claims, because the landscape of GUC Claims will necessarily change as the Plan Agent and Wind-Down Debtors reconcile and object to Non-GUC Claims, which remain subject to reclassification until the Wind-Down Debtors/Plan Agent’s reconciliation is complete.

3. The GUC Trustee understands that numerous 503(b)(9) Claims and other Non-GUC Claims remain to be reconciled by the Plan Agent and Wind-Down Debtors, and that the reconciliation of those Non-GUC claims will continue beyond the current GUC Claims Objection Deadline. Additionally, given the Debtors’ liquidation, the GUC Trustee and Plan Agent have limited access to the resources necessary to reconcile Claims in these cases, particularly personnel

³ Capitalized terms in this Preliminary Statement section are defined herein below or otherwise in the Plan.

with sufficient knowledge of the Debtors' books and records and business operations (the "Debtor Representatives").

4. As detailed in this Motion, the GUC Trustee has essentially been hamstrung by the Plan's structure, which authorizes and permits the Wind-Down Debtors/Plan Agent to take their time, unconstrained by time limitations in the Plan, to object to, *inter alia*, claims asserted pursuant to Section 503(b)(9) of the Bankruptcy Code (the "503(b)(9) Claims"). More specifically, as it affects the GUC Trustee's administration of General Unsecured Claims (the only claims within the GUC Trustee's scope), until all 503(b)(9) Claims have either been allowed or disallowed, the universe of General Unsecured Claims cannot be known – this is due to the fact that as the Wind-Down Debtors/Plan Agent objects to 503(b)(9) Claims, they are likely to seek to reclassify a portion of such claims as General Unsecured Claims, as the Wind-Down Debtors have previously done.

5. Among the 503(b)(9) Claims that remain unresolved are three of the Debtors' largest general unsecured creditors—Continental Battery Company; MANN + HUMMEL Filtration Technologies US LLC; and Dorman Products—who's GUC Claims exceed \$22 million in the aggregate. These 503(b)(9) Claims will not be resolved until after the current GUC Claims Objection Deadline, and the GUC Trustee cannot begin reconciling the creditors' GUC Claims until their 503(b)(9) Claims are resolved—as the potential spillover of asserted 503(b)(9) amounts are not known by the GUC Trustee, and the GUC Trustee is not involved in the negotiations among the Wind-Down Debtors/Plan Agent and the Creditors. The Wind-Down Debtors' Objections to Dorman and Continental's 503(b)(9) Claims [ECF Nos. 269 and 271] are currently set for hearing on October 7, 2025. An Agreed Scheduling Order was recently approved by the Court with respect

to MANN + HUMMEL's 503(b)(9) Claim with a pretrial conference date of March 9, 2026 [ECF No. 418].

6. The GUC Trustee has undertaken to reconcile many GUC Claims since the Effective Date. The GUC Trustee has filed twenty Omnibus GUC Claim Objections and negotiated resolutions to numerous disputed trade Claims and personal injury Claims, thereby significantly reducing the aggregate amount of claims to be paid from the GUC Pool and increasing potential distributions for the beneficiaries of the GUC Trust. While the GUC Trustee has made considerable progress since the Effective Date, additional time is necessary for the GUC Trustee to properly complete the GUC Claims Reconciliation.

7. Accordingly, the GUC Trustee hereby seeks an extension of the GUC Claims Objection Deadline to ensure sufficient time for the GUC Trustee to thoroughly and accurately review, reconcile, and object to GUC Claims in accordance with the Plan. This requested extension is consistent with the Plan and GUC Trust Agreement, which expressly contemplated and notified creditors that multiple extensions of the GUC Claims Objection Deadline were expected to be granted. *See GUC Trust Agreement* § 4.11.

Jurisdiction and Venue

8. The United States Bankruptcy Court for the Southern District of Texas (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and Article IX of the Plan. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue before this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

9. The statutory bases for the relief requested herein are section 105(a) of title 11 of the United States Code (the "Bankruptcy Code"), rule 9006(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), rule 9013-1 of the Bankruptcy Local Rules for the Southern

District of Texas (the “Local Rules”), section K of the Procedures for Complex Cases in the Southern District of Texas, effective October 18, 2023 (the “Complex Case Procedures”), Article VII.B of the Plan, and section 4.11 of the GUC Trust Agreement.

General Background

A. General Background

10. On January 31, 2023 (the “Petition Date”), the above-captioned debtor and each of its debtor affiliates (collectively, the “Debtors”) filed voluntary petitions for relief in this Court under Chapter 11 of the Bankruptcy Code.

11. On February 1, 2023, the Court entered an Order [Case No. 23-90054, Docket No. 28] authorizing the Debtors’ retention of Kurtzman Carson Consultants LLC (the “Claims Agent”) as claims, noticing, and solicitation agent to, among other things, maintain the official claims register in these bankruptcy cases (the “Claims Register”).

12. On March 13, 2023, the Court entered its *Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment under Section 503(b)(9), (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form of and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, and (IV) Approving Notice of Bar Dates* [Case No. 23-90054, Docket No. 222], pursuant to which (i) the deadline for non-governmental units to file proofs of claim expired on May 1, 2023 (the “General Bar Date”), and (ii) the deadline for governmental units to file proofs of claim expired on July 31, 2023 (the “Government Bar Date” and together with General Bar Date, the “Bar Dates”).

13. On March 31, 2023, the Debtors filed their respective Schedules of Assets and Liabilities [Case No. 23-90054, Dkt. Nos. 292–304] (as each may have been amended from time to time, the “Bankruptcy Schedules”).⁴

14. On June 16, 2023, the Court entered its *Order Confirming 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, Docket No. 749] (the “Confirmation Order”) confirming the Plan and approving the terms of the GUC Trust Agreement, among other things. The Plan became effective on October 6, 2023 (the “Effective Date”). See *Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* [Case No. 23-90054, Docket No. 922]. The Plan and Confirmation Order established the GUC Trust as of the Effective Date and appointed the GUC Trustee to administer the GUC Trust. The GUC Trust is governed by the terms of the Plan and the GUC Trust Agreement.

15. On August 10, 2023, the Court entered an *Order (I) Approving Omnibus Claim Objection Procedures and (II) Authorizing the Debtors to File Substantive Omnibus Objections to Claims Pursuant to Bankruptcy Rule 3007* [Case No. 23-90054, Docket No. 850] authorizing the Debtors and their successors, including the GUC Trustee, to file substantive omnibus objections to filed and scheduled Claims in accordance with the terms thereof and the *Procedures for Filing Omnibus Claims Objections* attached thereto as Exhibit 1 (the “Omnibus Objection Procedures”).

16. On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Docket No. 1043] (the “Final Decree”) closing each of the

⁴ Debtor IEH Auto Parts Holding, LLC filed an Amended Bankruptcy Schedule A/B on May 18, 2023 [Case No. 23-90054, Docket No. 563]. The GUC Trustee is not aware of any other amendments to the Debtors’ Bankruptcy Schedules.

Debtors' chapter 11 cases except the above-captioned case of Auto Plus Auto Sales LLC, Case No. 23-90055. The Final Decree provides that "the GUC Trust may undertake all actions and discharge all duties in accordance with the Plan and Confirmation Order in the Remaining Case [Case No. 23-90055] to the same extent it could have undertaken or performed such actions or duties in the closed cases, notwithstanding entry of this Order." *Final Decree* ¶ 9.

B. GUC Claims Objection Deadline

17. The GUC Trustee has sole authority to object to and reconcile all GUC Claims under the Plan, and the Plan Agent has authority to object to and reconcile all Non-GUC Claims. *See Plan*, 37, Art. VII.B.1.

18. The GUC Trust Agreement established a deadline of 180 days after the Effective Date, or April 3, 2024, for the GUC Trustee to object to GUC Claims (the "GUC Claims Objection Deadline"). *GUC Trust Agreement* § 4.11. The GUC Trustee is entitled to seek extensions of the GUC Claims Objection Deadline from time to time in his sole discretion, and the GUC Trust Agreement contemplates that multiple extensions of the GUC Claims Objection Deadline may be sought. *Id.* Section 4.11 of the GUC Trust Agreement provides in relevant part as follows:

[T]he GUC Trust shall have the exclusive responsibility and authority for administering, disputing, compromising and settling or otherwise resolving and finalizing payments or other distributions with respect to General Unsecured Claims, all without Bankruptcy Court approval, and may object to any General Unsecured Claims until the later of one hundred eighty (180) days following the Effective Date or such other and later date that is approved by the Bankruptcy Court (the "GUC Claims Objection Deadline"). The GUC Trust shall be entitled to seek an extension of the GUC Claims Objection Deadline from time to time by filing an appropriate motion with the Bankruptcy Court based upon the GUC Trustee's sole determination that such extension is appropriate and reasonable under the circumstances. *It is anticipated that the GUC Trust may seek multiple extensions of the GUC Claims Objection Deadline*, and that the Bankruptcy Court will grant the GUC Trust's requests. Nothing herein shall prejudice the GUC Trust's right to seek an extension of the GUC Claims Objection Deadline at any time.

GUC Trust Agreement § 4.11 (emphasis added).

19. On March 11, 2024, the GUC Trustee filed a Motion [Docket No. 43] to extend the GUC Claims Objection Deadline by 180 days, from April 3, 2024, through September 30, 2024. On March 15, 2024, the Court entered an Order granting the Motion [Docket No. 45].

20. On September 5, 2024, the GUC Trustee filed a second Motion [Docket No. 176] to extend the GUC Claims Objection Deadline by 180 days, from September 30, 2024, through March 29, 2025. On October 4, 2024, the Court entered an Order granting the Motion [Docket No. 212].

21. On March 26, 2025, the GUC Trustee filed a third Motion [Docket No. 176] to extend the GUC Claims Objection Deadline by 180 days, from March 29, 2025, through September 25, 2025. On March 27, 2025, the Court entered an Order granting the Motion [Docket No. 212].

C. GUC Claims Reconciliation

22. As provided in the Claims Register, approximately 770 proofs of claim have been filed in these cases as of the date of this Motion, over 650 of which include a GUC Claim. There are approximately 1,307 GUC Claims listed on the Debtors' Bankruptcy Schedules (Schedule F).

23. On March 11, 2024, the GUC Trustee filed the GUC Trustee's First through Tenth Omnibus Objections to Claims [Docket Nos. 33-42] objecting to numerous categories of GUC Claims, including (i) amended claims, (ii) duplicate claims, (iii) untimely claims, (iv) claims based on contracts that the Debtors assumed and assigned, (v) claims scheduled as contingent, disputed, or unliquidated, and (vi) scheduled claims superseded by filed proofs of claim.⁵

⁵ See *GUC Trustee's First Omnibus Objection to Claims (Amended Claims)* [Docket No. 33]; *GUC Trustee's Second Omnibus Objection to Claims (Duplicate Claims)* [Docket No. 34]; *GUC Trustee's Third Omnibus Objection to Claims (Untimely Claims)* [Docket No. 35]; *GUC Trustee's Fourth Omnibus Objection to Claims (Assigned Contract Claims)* [Docket No. 36]; *GUC Trustee's Fifth Omnibus Objection to Claims (Scheduled CDU Claims: Claimants A-G)* [Docket No. 37]; *GUC Trustee's Sixth Omnibus Objection to Claims (Scheduled CDU Claims: Claimants H-R)* [Docket No. 38]; *GUC Trustee's Seventh Omnibus Objection to Claims (Scheduled CDU Claims: Claimants S-Z)*

24. On April 16, 2024, the Court entered Orders Sustaining the GUC Trustee's First through Tenth Omnibus Claim Objections [Docket Nos. 86-95], thereby expunging GUC Claims of approximately \$147 million in the aggregate.

25. On June 27, 2024, the GUC Trustee filed the GUC Trustee's Eleventh Omnibus Objection to Claims (Reduced Claims) [Docket No. 147]. On July 31, 2024, the Court entered an Order Sustaining the GUC Trustee's Eleventh Omnibus Objection [Docket No. 164], further reducing GUC Claims by approximately \$5.7 million.

26. On October 9, 2024, the GUC Trustee filed the GUC Trustee's Twelfth Omnibus Objection to Claims (Reduced Claims) [Docket No. 220]. On December 3, 2024, the Court entered an Order Sustaining the GUC Trustee's Twelfth Omnibus Objection [Docket No. 249], further reducing GUC Claims by approximately \$6.5 million.

27. On March 31, 2025, the GUC Trustee filed the GUC Trustee's Thirteenth Omnibus Objection to Claims (Reduced Claims) [Docket No. 322]. On June 18, 2025, the Court entered an Order Sustaining the GUC Trustee's Thirteenth Omnibus Objection [Docket No. 383], further reducing GUC Claims by approximately \$3.2 million.

28. On August 11, 2025, the GUC Trustee filed the GUC Trustee's Fourteenth through Twentieth Omnibus Objections to Claims (Discharged Claims of Non-Responding Claimants) [Docket Nos. 393–399] with respect to the claims of creditors that failed to provide the GUC Trust with an IRS Form W-9 or other applicable tax withholding and reporting information, as requested by the GUC Trustee. On September 16, 2025, the Court entered Orders Sustaining the GUC Trustee's Fourteenth through Twentieth Omnibus Objections to Claims [Docket Nos. 411–417].

[Docket No. 39]; *GUC Trustee's Eighth Omnibus Objection to Claims (Superseded Scheduled Claims: Claimants A-G)* [Docket No. 40]; *GUC Trustee's Ninth Omnibus Objection to Claims (Superseded Scheduled Claims: Claimants H-P)* [Docket No. 41]; and *GUC Trustee's Tenth Omnibus Objection to Claims (Superseded Scheduled Claims: Claimants Q-Z)* [Docket No. 42].

29. In addition to these Omnibus Objections, the GUC Trustee has negotiated and entered Stipulations and Agreed Orders with multiple creditors, which Stipulations have further reduced GUC Claims by more than \$27 million in the aggregate. The GUC Trustee has also worked to negotiate and resolve numerous personal injury GUC Claims by agreement and stipulation with the respective claimants, having resolved personal injury Claims worth more than an estimated \$10 million, in the aggregate, to date.

30. As noted above, the Wind-Down Debtors and Plan Agent have yet to complete the Non-GUC Claims reconciliation, which will continue to alter the landscape of GUC Claims to be reconciled by the GUC Trustee. The GUC Claims Reconciliation cannot be completed until all 503(b)(9) Claims and other Non-GUC Claims are reconciled. Additionally, the GUC Trust is reliant on the Debtor Representatives to complete the GUC Claims Reconciliation.

Basis for Relief

31. The Plan, Bankruptcy Code, and Bankruptcy Rules provide ample authority on which the Court may grant the requested relief. Additionally, the facts and circumstances of these chapter 11 cases demonstrate that cause exists to extend the Claims Objection Deadline.

32. First, the GUC Trust Agreement contemplates that the GUC Trustee “may seek multiple extensions of the GUC Claims Objection Deadline,” providing in relevant part that:

The GUC Trust shall be entitled to seek an extension of the GUC Claims Objection Deadline from time to time by filing an appropriate motion with the Bankruptcy Court based upon the GUC Trustee’s sole determination that such extension is appropriate and reasonable under the circumstances. It is anticipated that the GUC Trust may seek multiple extensions of the GUC Claims Objection Deadline, and that the Bankruptcy Court will grant the GUC Trust’s requests.

GUC Trust Agreement § 4.11.

33. Second, section 105(a) of the Bankruptcy Code provides that “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the

Bankruptcy Code].” 11 U.S.C. § 105(a); *see also In re Sanchez*, 372 B.R. 289, 309–10 (Bankr. S.D. Tex. 2007) (describing the scope of a bankruptcy court’s authority under section 105(a)); *In re CEI Roofing, Inc.*, 315 B.R. 50, 55–56 (Bankr. N.D. Tex. 2004); *In re Cooper Props. Liquidating Trust, Inc.*, 61 B.R. 531, 537 (Bankr. W.D. Tenn. 1986) (noting that the bankruptcy court is “one of equity and as such it has a duty to protect whatever equities a debtor may have in property for the benefit of its creditors as long as that protection is implemented in a manner consistent with the bankruptcy laws.”).

34. Third, Bankruptcy Rule 9006(b)(1) provides, in pertinent part, that:

[W]hen an act is required or allowed to be done at or within a specified period by these rules or by a notice given thereunder or by order of court, the court for cause shown may at any time in its discretion (1) with or without motion or notice order the period enlarged if the request therefor is made before the expiration of the period originally prescribed or as extended by a previous order

FED. R. BANKR. P. 9006(b)(1). This Court’s Complex Case Procedures further provide that:

Unless otherwise provided in the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, or Court order, if a motion is filed that complies with these procedures to extend the time to take any action before the expiration of the period prescribed by the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, or a confirmed plan, the time for taking the action is automatically extended until the Court rules on the motion. An automatic extension under this rule does not require the issuance or entry of an order extending the time.

Complex Case Procedures ¶ 30.

35. Extensions of time to object to claims have been granted in other chapter 11 cases in this District where there are a substantial number of claims and complex issues. *See, e.g., In re Dreamwell, Ltd.*, Case No. 23-90024 (CML) (Bankr. S.D. Tex. Jan. 17, 2024) [Docket No. 76] (granting an extension of the deadline to object to claims by an additional 180 days); *In re Dean Foods Company, et al.*, Case No. 19-36314 (CML) (Bankr. S.D. Tex. Oct. 16, 2023) [Docket No. 1249] (granting a fourth extension of the deadline to object to claims by an additional 90 days); *In re Griddy Energy, LLC*, Case No. 21-30923 (MI) (Bankr. S.D. Tex. May 30, 2023) [Docket No.

513] (granting a second extension of the deadline to object to claims by an additional 18 months); *In re Fieldwood Energy III LLC, et al.*, Case No. 20-33948 (MI) (Bankr. S.D. Tex. Mar. 17, 2023) [Docket No. 2770] (granting a third extension of the deadline to object to claims by an additional 180 days); *In re SpeedCast International Limited, et al.*, Case No. 20-32243 (MI) (Bankr. S.D. Tex. Jan. 26, 2023) [Docket No. 2037] (granting a fifth extension of the deadline to object to claims by an additional 181 days); *In re EP Energy E&P Company, L.P.*, Case No. 19-35647 (MI) (Bankr. S.D. Tex. Sept. 27, 2021) [Docket No. 91] (granting an extension of the deadline to object to claims by an additional 90 days). Similar relief is appropriate under the facts and circumstances in this case.

36. The GUC Trustee submits that cause exists to extend the current GUC Claims Objection Deadline for an additional 180 days, through and including March 24, 2026. As stated, while the GUC Trustee has made substantial progress, the GUC Trustee continues to actively review and assess GUC Claims against the Debtors. For the reasons stated herein, the GUC Trustee requires additional time for further review of GUC Claims, negotiations with creditors, and to prepare and file additional objections to GUC Claims.

37. The GUC Trustee further submits that the requested relief is not sought for purposes of delay and will not prejudice any creditors or other parties in interest. The absence of the requested relief will be unfair to creditors as the GUC Trustee will not be able to fully address all GUC Claims prior to the expiration of the GUC Claims Objection Deadline. The relief requested herein is in the best interests of the Debtors, the GUC Trust, and the Debtors' creditors, and is necessary and appropriate to ensure that the GUC Claims Reconciliation process is accurate, comprehensive, and completed in a timely and efficient manner.

38. Accordingly, the GUC Trustee respectfully requests that the Court enter an order extending the GUC Claims Objection Deadline for an additional 180 days, from September 25, 2025, through and including March 24, 2026, without prejudice to the GUC Trustee's ability to seek further extensions.

Reservation of Rights

39. Nothing contained herein is intended to be or shall be deemed as (i) an admission as to the validity or priority of any Claim against the GUC Trust, the Wind-Down Debtors, or the Debtors, as applicable, (ii) a waiver of the GUC Trust's or any appropriate party in-interest's rights to dispute the amount of, basis for, or validity of any Claim, (iii) a waiver of the GUC Trust's or any other party-in-interest's rights under the Bankruptcy Code or any other applicable non-bankruptcy law, or (iv) an approval, adoption, assumption, or rejection of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code.

Notice

40. Notice of this Motion is being given to (i) all affected Holders of GUC Claims; (ii) the Office of the U.S. Trustee; (iii) parties registered to receive electronic notification via the Court's CM/ECF noticing system; and (iv) any other parties entitled to receive notice pursuant to Bankruptcy Rule 2002 and/or Local Rule 9013-1(d). The GUC Trustee submits that such notice is sufficient and proper under the circumstances and that no other or further notice is required.

Conclusion

WHEREFORE, based upon the foregoing, the GUC Trustee respectfully requests that the Court (a) sustain this Objection; (b) enter the attached Proposed Order extending the GUC Claims Objection Deadline as requested herein; and (c) grant such other and further relief as the Court deems just and proper.

DATED: September 19, 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 19, 2025, a true and correct copy of the foregoing Motion was filed with the Court and served (i) via the Court's CM/ECF system upon all parties registered to receive such electronic service in this bankruptcy and (ii) via e-mail or first-class mail, postage prepaid, upon all parties set forth on the Master Service List attached hereto.

/s/ Kyle Woodard

Kyle Woodard

**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 EXTENDING GUC TRUSTEE'S DEADLINE TO OBJECT TO GENERAL UNSECURED CLAIMS

Upon the *Fourth Motion to Extend Deadline to Object to General Unsecured Claims* [Docket No. ____] (the “Motion”)² filed by Michael D. Warner, in his capacity as trustee (the “GUC Trustee”) of the Auto Parts GUC Trust (the “GUC Trust”), seeking entry of an order extending the deadline for the GUC Trustee to object to GUC Claims (the “GUC Claims Objection Deadline”) under the Plan and the GUC Trust Agreement; and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and Article IX of the Plan; (ii) that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) in which this Court may enter a final order consistent with Article III of the United States Constitution; (iii) that venue in this

1 On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-
2 90054, Docket 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 in herein shall have the meanings ascribed to such terms in the Motion or, if not defined in the Motion, in the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, Docket No. 738] (the “Plan”), unless otherwise noted herein.

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

IT IS HEREBY ORDERED THAT:

1. The GUC Claims Objection Deadline is hereby extended through and including **March 24, 2026**, without prejudice to the GUC Trustee's right to seek further extensions of the GUC Claims Objection Deadline or any other appropriate relief.
2. This Order and all relief granted herein shall be effective immediately upon entry.
3. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.
4. The GUC Trustee, or his counsel, shall cause a copy of this Order to be served upon all parties that filed a timely objection to the Motion. Since the Motion was properly served upon all affected Holders of GUC Claims, no other or further notice of this Order is necessary.

Signed:

Christopher M. Lopez
United States Bankruptcy Judge

Master Service List
Parties Served via E-Mail

Description	CreditorName	CreditorNoticeName	Email
Attorneys for Collin County Tax Assessor/Collector	Abernathy, Roeder, Boyd & Hullett, P.C.	Paul M. Lopez, Larry R. Boyd & Emily M. Hahn	plopez@abernathy-law.com; bankruptcy@abernathy-law.com; lboyd@abernathy-law.com; ehahn@abernathy-law.com
Counsel to Bank of America, N.A.	Alston & Bird LLP	Jacob A. Johnson	jacob.johnson@alston.com
Counsel to the United States of America, acting on behalf of the Internal IRS and United States Customs and Border Protection (CBP)	Assistant United States Attorney Southern District of Texas	Lisa Luz Parker and Christina Cullom	lisa.luz.parker@usdoj.gov; christina.cullom@usdoj.gov
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