Docket #0468 Date Filed: 03/23/2026
United States Bankruptcy Court
Southern District of Texas
ENTERED
March 23, 2026
Nathan Ochsner, Clerk

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 of IEH Auto Parts Holding LLC, Case No. 23-90054)

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

Upon the *Fifth 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 district is

[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 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.

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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 **September 21, 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: March 23, 2026

Christopher Lopez
United States Bankruptcy Judge