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)

GUC TRUSTEE'S TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS

This is an objection to your claim. This objection asks the Court to disallow the claim that you filed in this bankruptcy case. If you do not file a response on or before April 27, 2026, which is at least 30 days after the date this objection was served, your claim may be disallowed without a hearing.

A hearing has been set for this matter on Tuesday, May 12, 2026, at 11:00 a.m. (prevailing Central Time) in Courtroom 401, 4th floor, 515 Rusk Street, Houston, Texas 77002. Participation at the hearing will only be permitted by an audio and video connection.

Audio communication will be by use of the Court's dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Lopez's conference room number is 590153. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez's home page. The meeting code is "JudgeLopez". Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make your appearance, click the

[1] On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, ECF #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.

"Electronic Appearance" link on Judge Lopez's home page. Select the case name, complete the required fields and click "Submit" to complete your appearance.

This Objection seeks to disallow certain proofs of claim. Claimants receiving this Objection should locate their names and claims on the Schedules to the Proposed Order attached to this Objection. Claimants should also review the information set forth in the Notice of Objection to Claim attached hereto as Exhibit C.

Michael D. Warner, solely in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"), files this *Omnibus Objection to Claims* (this "Objection"). In support of this Objection, the GUC Trustee submits the attached *Declaration of Susanne Edwards* attached hereto as **Exhibit A** (the "Declaration") and respectfully states as follows:

Relief Requested

1. The GUC Trustee respectfully requests entry of an order, substantially in the form attached hereto as **Exhibit B** (the "Proposed Order"):

   a. modifying and reducing each General Unsecured Claim[2] on **Schedule 1** to the Proposed Order (the "Reduced Claims") to reflect the true liability to the claimant as of the Petition Date, as reflected in the "Modified GUC Claim Amount" column, in accordance with the Wind-Down Debtors' books and records;

   b. disallowing and expunging each General Unsecured Claim on **Schedule 2** to the Proposed Order (the "Superseded Claims"), because each claim is superseded by the corresponding proof of claim listed in the "Superseding Proof of Claim" column;

   c. disallowing and expunging each General Unsecured Claim on **Schedule 3** to the Proposed Order (the "Late Filed Claims"), because each claim was filed after the applicable Bar Date (as defined herein); and

[2] Capitalized terms not defined in this Objection shall have the meanings provided in the Plan (as defined herein) unless otherwise noted.

The Plan defines "General Unsecured Claim" as "any Claim against the Debtors that is (a) unpaid as of the Effective Date, and (b) is not an Administrative Expense Claim, DIP Facility Claim, Intercompany Claim, Priority Claim, Priority Tax Claim, Secured Claim, or Cure Amount." *Plan* at 9.

d. disallowing and expunging each General Unsecured Claim on **Schedule 4** to the Proposed Order (the "Unliquidated Claims"), because each claim is filed in an unliquidated amount and lacks sufficient information for the GUC Trustee to determine the amount or validity of the claim, as further set forth herein; and

General Unsecured Claims are also referenced herein as "GUC Claims." All claims other than GUC Claims are collectively referenced as "Non-GUC Claims," as defined in the Plan.

2. For the avoidance of doubt, this Objection does not affect any Non-GUC Claims asserted in the proofs of claim identified in the Proposed Order. This Objection relates only to the GUC portions of the claims identified on the Schedules to the Proposed Order, and any component of the proof of claim other than the general unsecured non-priority claim is not affected by this Objection.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of Texas, Houston Division (the "Court"), has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

4. Venue before this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The GUC Trustee consents to the Court's entry of a final order on this matter.

6. The statutory bases for the relief requested herein are sections 105 and 502 of title 11 of the United States Code (the "Bankruptcy Code"), rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 3007-1 and 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the "Local Rules").

General Background

7. On January 31, 2023 (the "Petition Date"), IEH Auto Parts Holding LLC and its debtor affiliates (collectively, the "Debtors") each filed voluntary petitions for relief in this Court under Chapter 11 of the Bankruptcy Code.

8. On February 1, 2023, the Court entered an Order [Case No. 23-90054, ECF #28] authorizing the employment and retention of Kurtzman Carson Consultants LLC (the "Claims Agent") as the claims, noticing, and solicitation agent in these bankruptcy cases.

9. 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, ECF #222] (the "Bar Date Order"), establishing the following deadlines: (i) May 1, 2023, as the deadline for filing proofs of claim (the "General Bar Date"); and (ii) July 31, 2023, as the deadline for claims asserted by governmental units (the "Government Bar Date" and together with the General Bar Date, the "Bar Dates").

10. The Claims Agent mailed written notice of the Bar Dates to, among others, (i) all creditors and other known holders of claims against the Debtors, (ii) all parties requesting notice in these bankruptcy cases, and (iii) all entities that had filed a proof of claim in these bankruptcy cases as of the date of the Bar Date Order. *See Certificates of Service* filed at Case No. 23-90054, ECF Nos. 257, 284, and 384. Additionally, the Claims Agent published written notice of the Bar Dates in *The New York Times* – National Edition on March 17, 2023. *See Affidavit of Publication* [Case No. 23-90054, ECF #251].

11. On March 31, 2023, each of the Debtors filed its respective Schedule of Assets and Liabilities and Statement of Financial Affairs, as each may have been amended from time to time [Case No. 23-90054, ECF #292–318] (the "Bankruptcy Schedules" and "SOFA," respectively).

12. 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, ECF #749] (the "Confirmation Order"), thereby, among other things: (i) confirming the Debtors' *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, ECF #738] (the "Plan"); (ii) approving the form of *GUC Trust Agreement* attached to the Plan Supplement [Case No. 23-90054, ECF #689, Ex. D]; and (iii) approving the GUC Trustee's appointment in accordance with the Plan.

13. 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, ECF #922]. The GUC Trust was created and settled as of the Effective Date, pursuant to the Plan and the *GUC Trust Agreement* dated October 6, 2023, executed by and among the Debtors and GUC Trustee [Case No. 23-90054, ECF #923-1] (the "GUC Trust Agreement").

14. The Plan provides for the substantive consolidation of the Debtors for purposes of reconciling claims and making distributions to claimants. *See Plan*, p. 2 ("each Claim filed against one Debtor shall be deemed filed against the consolidated Debtors for the purposes of this Plan, and shall be deemed a single Claim against the consolidated Debtors' Estates for Plan purposes.").

15. On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Case No. 23-90054, ECF #1043] (the "Final Decree") closing each of the Debtors' chapter 11 cases except the above-captioned case of Auto Plus Auto Sales LLC, Case No. 23-90055 (defined as the "Remaining Case"). The Final Decree provides in relevant part that:

> Any actions with regard to the Remaining Matters, including with respect to the Claims Reconciliation Process…, whether currently pending in an Affiliate Case or not, shall be filed, administered, and adjudicated in the Remaining Case without the need to reopen any Affiliate Case. Any failure

> of the Wind-Down Debtors, or any entity authorized pursuant to the Plan, as applicable, to file an objection to any claim against or interest in any Wind-Down Debtor on or prior to entry of this Final Decree shall not constitute allowance of the claim or interest and shall not result in such claim or interest being deemed allowed against or in any Wind-Down Debtor. Any objections to claims against or interests in the Wind-Down Debtors may be filed, administered, and adjudicated in the Remaining Case.

Final Decree, ¶ 5. The Final Decree further states that "the GUC Trust may undertake all actions and discharge all duties in accordance with the Plan and Confirmation Order in the Remaining Case 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.

GUC Claims Reconciliation

16. 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, ECF #850] (the "Omnibus Objection Procedures Order") authorizing the Debtors and their successors, including the GUC Trustee, to file substantive omnibus objections to claims in accordance with the terms thereof and the *Procedures for Filing Omnibus Claims Objections* attached thereto as Exhibit 1 (the "Omnibus Objection Procedures"). The Omnibus Objection Procedures Order authorizes the filing of omnibus claim objections for both scheduled claims and filed proofs of claim in these cases.

17. The GUC Trustee has sole authority to object to and reconcile General Unsecured Claims under the Plan, among other things. Article VII of the Plan provides, in relevant part, as follows:

> The GUC Trustee shall have the sole authority to: (a) File, withdraw or litigate to judgment, objections to General Unsecured Claims; (b) settle or compromise any Disputed General Unsecured Claim without any further notice to or action, order or approval by the Bankruptcy Court; and (c) direct the Claims and Noticing Agent to adjust the claims register to reflect any such resolutions without any further notice to or action, order or approval by the Bankruptcy Court. To the extent that the Debtors and/or the Committee

> Filed objections to General Unsecured Claims that remain pending as of the Effective Date, the GUC Trustee shall be substituted as the objecting party without further action of the parties or order of the Bankruptcy Court.

See Plan, 37, Art. VII.B.1.

18. Accordingly, the GUC Trustee has standing and authority to file this Objection.

19. The GUC Trustee and his professionals have worked diligently to review and assess claims filed against the Debtors, including any supporting documentation filed with such proofs of claim, the Debtors' books and records, and the Claims Register maintained by the Claims Agent in these cases (the "Claims Register"). Based on such investigations, as detailed below and in the attached Declaration, the GUC Trustee has identified numerous General Unsecured Claims that should be reduced to reflect the true amount due and owing to the claimant as of the Petition Date, according to the Debtors' books and records. The Declaration provides, *inter alia*, the efforts undertaken to determine that the amount that each claim subject to this Objection is overstated.

Basis for Relief

20. A filed proof of claim is deemed allowed, unless a party in interest objects. 11 U.S.C. § 502(a). Section 502(b) lists nine separate grounds for disallowing a claim, including that "such claim is unenforceable against the debtor and property of the debtor…." 11 U.S.C. § 502(b)(1)-(9). Section 502(b) also provides that "if such objection is made, the court…shall determine the amount of such claim…and shall allow such claim in such amount…." 11 U.S.C. §502(b).

21. A properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. FED. R. BANKR. P. 3001(f). To receive the benefit of *prima facie* validity, however, a proof of claim must assert factual allegations that would entitle the claimant to a recovery. *In re Heritage Org., LLC*, 04-35574 (BJH), 206 WL 6508477, at *8 (Bankr. N.D. Tex. Jan. 27, 2006). Additionally, a claim

that is based on a writing must attach the underlying writing or provide an explanation of the loss or destruction or such writing. *See* FED. R. BANKR. P. 3001(c). Without complying with the requirements of Bankruptcy Rule 3001(c), if applicable, a claim is not entitled to *prima facie* validity. *See, e.g. eCast Settlement Corp. v. Tran (In re Tran),* 369 B.R. 312, 317 (S.D. Tex. 2007).

22. A claimant's proof of claim is entitled to the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) only until an objecting party refutes at least one of the allegations that is essential to the claim's legal sufficiency. *In re Starnes*, 231 B.R. 903, 912 (N.D. Tex. 1998). Once an allegation is refuted, "the burden shifts to the claimant to prove by a preponderance of the evidence." *In re Congress, LLC*, 529 B.R. 213, 219 (Bankr. W.D. Tex. 2015); *see also Cavu/Rock Props. Project I, LLC v. Gold Star Constr., Inc. (In re Cavu/Rock Props. Project I, LLC)*, 516 B.R. 414, 422 (Bankr. W.D. Tex. 2014). Despite this shifting burden during the claim objection process, "the ultimate burden of proof always lies with the claimant." *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006) (citing *Raleigh v. Ill. Dep't of Rev.*, 530 U.S. 15 (2000)).

23. An objection to a proof of claim must be made in writing, and the claimant must be provided with not less than thirty days' notice of the hearing to be held in respect of such objection. *See* FED. R. BANKR. P. 3007(a).

24. Objections to multiple claims may be joined in an omnibus objection if such objections are based on the grounds that the claims should be disallowed, in whole or in part, for any of eight enumerated reasons. *See* FED. R. BANKR. P. 3007(d). In addition to the enumerated reasons in Bankruptcy Rule 3007(d), the Omnibus Objection Procedures Order authorizes omnibus claim objections based on any of the "Additional Grounds" set forth in the Omnibus Objection Procedures, including that the claims "seek recovery of amounts for which the Debtors are not liable." *See Omnibus Objection Procedures* ¶ 1.

Objection to Claims

A. Reduced Claims

25. The GUC Trustee objects to each GUC Claim listed on **Schedule 1** to the Proposed Order for the reasons stated herein. The GUC Trustee believes, based on his review of these GUC Claims with the GUC Trust's professionals, that each GUC Claim identified on **Schedule 1** asserts amounts for which the Debtors are not liable, as further set forth in the attached Declaration, for one or more of the following reasons:

a. the asserted GUC Claim has been fully or partially satisfied;

b. the asserted GUC Claim is subject to offset for certain credits that reduce the amount of the claim;

c. the asserted GUC Claim appears to be incorrectly calculated based on the supporting documentation attached thereto;

d. the asserted GUC Claim does not reflect products that were returned to the claimant;

e. the asserted GUC Claim includes invoices for products that were not received by the Debtors; and/or

f. the Debtors have not been provided with Proof of Delivery (POD), with product level detail, to validate disputed or missing invoices included in the GUC Claim.

26. The Debtors' books and records reflect that the Debtors are liable only for the amounts set forth in the "Modified GUC Claim Amount" column on **Schedule 1**. Failure to reduce these claims could result in the claimants receiving an unwarranted recovery against the Debtors to the detriment of other similarly situated creditors.

27. The GUC Trustee respectfully requests that the Court enter the Proposed Order reducing the amount of the GUC Claims as set forth on **Schedule 1**.

B. Superseded Claims

28. The GUC Trustee objects to each GUC Claim listed on **Schedule 2** to the Proposed Order for the reason that each claim is superseded by the corresponding proof of claim identified in the "Superseding Proof of Claim" column on **Schedule 2**.[3]

29. Bankruptcy Rule 3003 provides that "[a] proof of claim or interest executed and filed in accordance with this subdivision shall supersede any scheduling of that claim or interest pursuant to §521(a)(1) of the Code." FED. R. BANKR. P. 3003(c)(4). Each Superseded Claim is therefore superseded by the Superseding Proofs of Claim identified on **Schedule 2**.

30. Accordingly, the Superseded Claims should be disallowed and expunged from the Claims Register. Otherwise, the claimants will receive recoveries to which they are not entitled to the detriment of other creditors.

31. The GUC Trustee respectfully requests that the Court enter the Proposed Order disallowing and expunging the GUC Claims set forth on **Schedule 2**.

C. Late Filed Claims

32. The GUC Trustee objects to each GUC Claim listed on **Schedule 3** to the Proposed Order because each claim was filed after the General Bar Date. The Bar Date Order provides, in relevant part, as follows:

> Any entity that is required, but fails, to file a Proof of Claim in accordance with this Bar Date Order on or before the applicable Bar Date shall be (a) forever barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto) and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to or arising from such claim…

Bar Date Order, ¶ 18.

[3] For the avoidance of doubt, this Objection does not affect the Superseding Proofs of Claim; however, the GUC Trustee reserves the right to object to such Superseding Proofs of Claim on any grounds whatsoever.

33. The GUC Claims on **Schedule 3** to the Proposed do not amend any timely claims previously filed by the respective claimants, and the Debtors' Bankruptcy Schedules do not list any Allowed claims for any of the claimants.

34. Accordingly, the Late Filed Claims should be disallowed and expunged from the Claims Register.

35. The GUC Trustee respectfully requests that the Court enter the Proposed Order disallowing and expunging the GUC Claims set forth on **Schedule 3**.

D. Unliquidated Claims

36. The GUC Trustee objects to each GUC Claim listed on **Schedule 4** to the Proposed Order because each claim is either unliquidated or contingent and lacks sufficient information to determine the amount or validity of the claim, as set forth below.

37. Claim No. 430 – Edward Stolarcyk. This claim is purportedly based on a lease agreement with the Debtors, but the claim is unliquidated, and the lease is not attached to the claim. The claim amount is listed as "$1,600 per month plus taxes," but claimant fails to state, *inter alia*, the amount of months' for which rent is sought or the amount of taxes owed. The only attachment to the claim is a letter agreement between the claimant and the Debtors, which appears to be for, *inter alia*, an abatement of rent for the months of April 2023 and May 2023. Thus, the GUC Trustee is unable to determine, or verify, the amounts claimed under the lease.

38. Claim No. 710 – Safety National Casualty Corporation. This claim was filed on July 28, 2023,[4] as a contingent claim for any unpaid insurance premiums or reimbursements that the Debtors might have owed. The claim states that the Debtors owed $0.00 as of the Petition

[4] Claim No. 710 amends Claim No. 526 filed on April 28, 2023. Claim No. 526 has been disallowed and expunged from the Claims Register as being superseded by Claim No. 710 [*see* ECF #86].

Date, but that Safety National filed the claim in order to "preserve [its] rights for any contingent obligations that may still arise." (*see* Claim No. 710, Exhibit A). Safety National has now had more than two and half years to determine whether the Debtors owed any amounts as of the Petition Date, and Safety National has not amended its claim to assert any such amounts. Accordingly, Safety National's Claim No. 710 should be disallowed and expunged from the Claims Register.

39. Claim No. 758 – Richard Garcia. In addition to being a Late Filed Claim,[5] this claim does not state an amount or identify any basis on which the claim is asserted. Sections 7 and 8 of the claim form are entirely blank, and there are no attachments to the claim. The claim is unliquidated and fails to state any reason for amounts being owed to the claimant. The GUC Trustee cannot determine why the claim was filed or how much is sought, much less assess the validity of the claim. For those reasons, and because it is a Late Filed Claim, Claim No. 758 should be disallowed and expunged from the Claims Register.

40. The GUC Trustee respectfully requests that the Court enter the Proposed Order disallowing and expunging the GUC Claims set forth on **Schedule 4**.

Reservation of Rights

41. If any GUC Claims are not reduced or disallowed and expunged as requested herein, the GUC Trustee hereby reserves the right to object to such GUC Claims on any other grounds. This Objection is without prejudice to the rights of the GUC Trustee, Wind-Down Debtors, and Plan Agent to object to any claim on any grounds whatsoever. Additionally, the GUC Trustee expressly reserves (i) the right to amend, modify, or supplement the objections asserted herein, (ii) the right to file additional objections to the GUC Claims identified herein, and (iii) the right to object any other claims on any grounds whatsoever.

[5] This claim was filed on February 19, 2024, well after the General Bar Date, and it does not amend any previously filed claim. This was the first claim filed by Mr. Garcia, and no claim was listed for him in the Bankruptcy Schedules.

42. Nothing contained herein or any actions taken pursuant to such relief is intended or should be construed as: (a) an admission as to the validity of any claim against a Debtor entity or such Debtor entity's estate; (b) a waiver of any party's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection or any order granting the relief requested by this Objection; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the GUC Trustee's rights under the Bankruptcy Code or any other applicable law

Separate Contested Matter

43. To the extent that a response is filed regarding any GUC Claim identified herein and the GUC Trustee is unable to resolve any such response, each such claim, and this Objection as it pertains to such claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the GUC Trustee requests that any order entered by the Court regarding an objection or other reply asserted in response to this Objection be deemed a separate order with respect to each proof of claim.

Notice

44. The GUC Trustee will provide notice of this Objection, in accordance with the Omnibus Objection Procedures Order, to the following parties: (a) the United States Trustee for the Southern District of Texas (via ECF); (b) counsel to the Wind-Down Debtors and Plan Agent (via ECF); (c) any party that has requested notice pursuant to Bankruptcy Rule 2002 (via ECF); and (d) all claimants affected by this Objection (and their counsel, if known), as set forth on the Service List attached hereto as **Exhibit 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 reducing or disallowing and expunging the respective GUC Claims as requested herein; and (c) grant such other and further relief as the Court deems just and proper.

DATED: March 26, 2026

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

/s/ Kyle Woodard

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Counsel for the Auto Parts GUC Trust

CERTIFICATE OF SERVICE

I hereby certify that on March 26, 2026, a true and correct copy of this Objection, together with all exhibits and attachments hereto, 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 case; and (ii) via first-class mail, postage prepaid, and e-mail (if known) to all parties set forth on the Service List attached hereto as **Exhibit D**.

/s/ Kyle Woodard
Kyle Woodard

Exhibit A

Declaration

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.	)	(Formerly Jointly Administered under Lead Case of IEH Auto Parts Holding LLC, Case No. 23-90054)

DECLARATION OF SUSANNE EDWARDS IN SUPPORT OF GUC TRUSTEE'S TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS

Pursuant to 28 U.S.C. § 1746, I, Susanne Edwards, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

1. I am over twenty-one years of age and competent in all respects to make this Declaration. This Declaration is made in support of the *GUC Trustee's Twenty-First Omnibus Objection to Claims* (the "Objection")[1] filed contemporaneously herewith.

2. I was an Assistant Vice President of Finance for IEH Auto Parts, LLC prior to the Debtors' Wind Down in Chapter 11. I am familiar with the Debtors' books and records from my time spent in that role. I have been a Certified Public Accountant for more than 25 years. The GUC Trust has retained me to assist with the GUC Claims Reconciliation under the Debtors' confirmed Chapter 11 Plan.

3. I have reviewed the Debtors' books and records with respect to the proofs of claim identified on the Schedules attached to the Proposed Order.

[1] Capitalized terms used but not defined in 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, ECF #738] (the "Plan").

4. Based on my review of the claims and the Debtors' books and records, I believe that each of the GUC Claims on **Schedule 1** is overstated in that: (a) the asserted GUC Claim has been fully or partially satisfied; (b) the asserted GUC Claim is subject to offset for certain credits that reduce the amount of the claim; (c) the asserted GUC Claim appears to be incorrectly calculated based on the supporting documentation attached thereto; (d) the asserted GUC Claim does not reflect products that were returned to the claimant; and/or (e) the asserted GUC Claim includes invoices for products that were not received by the Debtors; and/or (f) the Debtors have not been provided with Proof of Delivery (POD), with product level detail, to validate disputed or missing invoices included in the GUC Claim.

5. According to the Debtors' books and records, the Debtors are only liable to the respective claimants in the amounts set forth in the "Modified GUC Claim Amount" column on **Schedule 1**. Therefore, I believe each GUC Claim identified on **Schedule 1** should be modified and reduced to the amount set forth in the "Modified GUC Claim Amount" column.

6. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

DATED: March 26, 2026
Cherokee County, Georgia

/s/ Susanne Edwards
Susanne Edwards

Exhibit B

Proposed Order

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 TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS

Upon the *GUC Trustee's Twenty-First Omnibus Objection to Claims* [ECF #____] (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; (v) that notice of the Objection and the opportunity for

[1] On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, ECF #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 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, ECF #738] (the "Plan").

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. Each General Unsecured Claim identified on **Schedule 1** to this Order is hereby modified and reduced to the amount set forth in the "Modified GUC Claim Amount" column of **Schedule 1**, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code") and rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"); *provided* that this Order does not affect any Non-GUC Claims asserted in the proofs of claim identified on **Schedule 1**.

2. All General Unsecured Claims identified on **Schedule 1** with a Modified GUC Claim Amount of $0.00 are hereby disallowed and shall be expunged from the Claims Register.

3. Each General Unsecured Claim identified on **Schedule 2** to this Order is hereby disallowed in its entirety and shall be expunged from the Claims Register, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007; *provided* that this Order does not affect the proofs of claim identified in the "Superseding Proofs of Claim" column of **Schedule 2**; *provided further* that such Superseding Proofs of Claim remain subject in all respects to any other or further objections filed or asserted by the GUC Trustee and shall be allowed or disallowed in accordance with the Plan and any other or further orders of this Court.

4. Each General Unsecured Claim identified on **Schedule 3** to this Order is hereby disallowed in its entirety and shall be expunged from the Claims Register, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007; *provided* that this Order does not affect any Non-GUC Claims asserted in the proofs of claim identified on **Schedule 3**.

5. Each General Unsecured Claim identified on **Schedule 4** to this Order is hereby disallowed in its entirety and shall be expunged from the Claims Register, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007; *provided* that this Order does not affect any Non-GUC Claims asserted in the proofs of claim identified on **Schedule 4**.

6. Claimants whose General Unsecured Claims are disallowed pursuant to this Order are not entitled to and shall not receive any distributions from the GUC Trust, and no portion of any Non-GUC Claims held or asserted by such claimants shall be reclassified as General Unsecured Claims.

7. 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.

8. This Order shall be, and hereby is, deemed a separate order with respect to each General Unsecured Claim identified in the attached **Schedules 1–4**. Each such General Unsecured Claim and the GUC Trustee's objections to such claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014.

9. 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.

10. 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.

11. 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.

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

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

Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Auto Plus Auto Sales, LLC
Case No. 23-90055 (CML)
21st Omnibus GUC Objection

3/26/2026

Schedule 1

Reduced Claims

Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Modified GUC Claim Amount*
29	02-16-2023	Allegiance Staffing	IEH Auto Parts LLC	$56,660.85	**$10,569.70**
3275963	n/a	ANSELL HEATHCARE PRODUCTS LLC.	IEH Auto Parts LLC	$223,557.28	**$141,975.75**
576	05-01-2023	Autoline Products Ltd	IEH Auto Parts LLC	$94,237.11	**$23,958.86**
406	04-20-2023	BBB Industries, LLC	IEH Auto Parts LLC	$14,219,279.00	**$6,813,946.86**
573	05-01-2023	Clyde and Co US LLP	IEH Auto Parts LLC	$74,501.26	**$0.00**
506	04-28-2023	CorVel Enterprise Claims, Inc.	IEH Auto Parts LLC	$93,541.79	**$0.00**
491	04-27-2023	Highline Warren LLC	IEH Auto Parts LLC	$9,569,750.77	**$8,393,875.57**
422	04-24-2023	Interstate Batteries, Inc.	IEH Auto Parts Holding LLC	$5,516,517.03	**$3,731,723.61**
28	02-16-2023	Lisle Corporation	IEH Auto Parts Holding LLC	$333,583.92	**$66,215.47**
184	03-24-2023	MAHLE Aftermarket Inc.	IEH Auto Parts Holding LLC	$89,472.71	**$0.00**
567	05-01-2023	MANN + HUMMEL Filtration Technologies US LLC	IEH Auto Parts LLC	$15,397,140.05	**$12,924,400.16**
579	05-01-2023	MECHANIX WEAR, INC	IEH Auto Parts Holding LLC	$52,481.09	**$4,309.44**
248	03-27-2023	Protiviti	IEH Auto Parts Holding LLC	$98,579.50	**$44,507.50**
259	04-03-2023	Smittys Supply Inc.	Auto Plus Auto Sales LLC	$107,024.10	**$2,149.38**
770	05-01-2025	Standard Motor Products Inc.	IEH Auto Parts LLC	$9,446,586.38	**$5,817,634.97**
359	04-13-2023	The CIT Group/Commercial Services, Inc.	IEH Auto Parts Holding LLC	$234,368.99	**$117,786.46**
679	07-06-2023	True Value Company, L.L.C.	IEH Auto Parts LLC	$54,114.93	**$0.00**
63	02-27-2023	ZF Services, LLC	IEH Auto Parts Holding LLC	$43,395.01	**$0.00**
				$55,704,791.77	**$38,093,053.73**

* General Unsecured Claims with a Modified GUC Claim Amount of $0.00 are disallowed and shall be expunged from the Claims Register.

Auto Plus Auto Sales, LLC
Case No. 23-90055 (CML)
21st Omnibus GUC Objection

3/26/2026

Schedule 2

Superseded Claims

Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Superseding Proof of Claim
3276130	n/a	CIT Group/Commercial Serv Inc	IEH Auto Parts LLC	$259,108.42	**359**
3276877	n/a	SOPUS PRODUCTS-SHELL/PENNZOIL	IEH Auto Parts LLC	$815,430.18	**404**
498	04-27-2023	Standard Motor Products Inc.	IEH Auto Parts LLC	$9,138,941.28	**770**
769	04-30-2025	Standard Motor Products Inc.	IEH Auto Parts LLC	$10,054,405.48	**770**
				$20,267,885.36	

Auto Plus Auto Sales, LLC
Case No. 23-90055 (CML)
21st Omnibus GUC Objection

3/26/2026

Schedule 3

Late Filed Claims

Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
758	02-19-2024	RICHARD GARCIA	IEH Auto Parts Holding LLC	BLANK

Auto Plus Auto Sales, LLC
Case No. 23-90055 (CML)
21st Omnibus GUC Objection

3/26/2026

Schedule 4

Unliquidated Claims

Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
430	04-25-2023	Edward Stolarcyk	IEH Auto Parts Holding LLC	UNLIQUIDATED
758	02-19-2024	RICHARD GARCIA	IEH Auto Parts Holding LLC	BLANK
710	07-28-2023	Safety National Casualty Corporation	IEH Auto Parts LLC	UNLIQUIDATED

Exhibit C

Notice of Objection to Claim

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)

NOTICE OF OBJECTION TO CLAIM

Michael D. Warner, solely in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust") established pursuant to 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, ECF #738] (the "Plan"),[2] has filed an objection to the proof of claim you filed in these bankruptcy cases (your "Claim"), as identified on the Schedules to the Omnibus Objection identified below, on the basis that, according to the Debtors' books and records, your Claim asserts amounts for which the Debtors and/or the GUC Trust are not liable.

Your Claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one.

This Notice package includes:

1. GUC Trustee's Twenty-First Omnibus Objection to Claims (the "Omnibus Objection");

2. The Omnibus Objection Procedures (**Exhibit 1** to this Notice);[3] and

[1] On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, ECF #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 have the meanings provided in the Plan.

[3] "Omnibus Objection Procedures" means the *Procedures for Filing Omnibus Claim Objections* attached as Exhibit 1 to the Court's *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, ECF #850].

3. A form to complete and deliver to the Claims and Noticing Agent should you wish to withdraw your Claim(s) (**Exhibit 2** to this Notice).

If you do not want the Bankruptcy Court to eliminate your Claim, then you or your attorney must file a written response with the Bankruptcy Court (a "Response") on or before on or before **April 27, 2026** (the "Response Deadline"), in accordance with the Omnibus Objection Procedures. ***Please review the Omnibus Objection Procedures carefully and follow the instructions for filing Responses to Omnibus Objections to ensure that your Response is timely and correctly filed and served***.[4] If you mail your Response to the Bankruptcy Court for filing, you must ensure that the Response is ***actually received*** by the Bankruptcy Court on or before the Response Deadline.

If you disagree with the Omnibus Objection or contest the disallowance of your Claim, you must participate in the hearing scheduled on **Tuesday, May 12, 2026, at 11:00am** (prevailing Central Time) in Courtroom 401, 4th floor, 515 Rusk Street, Houston, Texas 77002. The hearing will be a status conference, and participation will only be permitted by an audio and video connection.

Audio communication will be by use of the Bankruptcy Court's dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Lopez's conference room number is 590153. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez's home page. The meeting code is "JudgeLopez". Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make your appearance, click the "Electronic Appearance" link on Judge Lopez's home page found at: https://www.txs.uscourts.gov/page/united-statesbankruptcy-judge-christopher-m-lopez. Select the case name, complete the required fields and click "Submit" to complete your appearance.

If you or your attorney do not take these steps in accordance with the Omnibus Objection Procedures, the Bankruptcy Court may decide that you do not oppose the objection to your Claim.

Copies of the Omnibus Objection, the Omnibus Objection Procedures, and all other related pleadings are available for free at https://www.kccllc.net/autoplus. You may also obtain copies of any pleadings filed in these bankruptcy cases for a fee at https://ecf.txsb.uscourts.gov/. A login identification and password to the Public Access to Court Electronic Records (PACER) are required to access this information and can be obtained through the PACER Service Center at http://www.pacer.gov.

[4] For the avoidance of doubt, all Responses must be filed in the above-captioned case of Auto Plus Auto Sales, LLC, Case No. 23-90055. The enclosed Omnibus Objection Procedures have been modified to account for the Court's *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, ECF #1043] closing Case No. 23-90054.

DATED: March 26, 2026

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

By: */s/ Kyle Woodard*

Joseph M. Coleman
State Bar No. 0456610
SDTX No. 16936
John J. Kane
State Bar No. SBN 24066794
SDTX No. 1069650
Kyle Woodard
State Bar No. 24102661
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Counsel for the Auto Parts GUC Trust

Exhibit 1

Omnibus Objection Procedures

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

In re:	)	Chapter 11
IEH AUTO PARTS HOLDING LLC, *et al.*,[1]	)	Case No. 23-90054 (CML)
Debtors.	)	(Jointly Administered)

PROCEDURES FOR FILING OMNIBUS CLAIMS OBJECTIONS

1. Grounds for Omnibus Objections. In addition to those grounds expressly set forth in Bankruptcy Rule 3007(d), the Debtors[2] may file omnibus objections (each, an "Omnibus Objection") to Claims on the grounds (the "Additional Grounds") that such Claims, in part or in whole:

a. fail to specify the asserted Claim amount (or only list the Claim amount as "unliquidated");

b. seek recovery of amounts for which the Debtors are not liable;

c. are satisfied by payment in full or in part on account of such Claim from a party that is not a debtor, including one or more of the Debtors' insurers;

d. are incorrectly or improperly classified;

e. are filed against non-Debtors, the incorrect Debtor, or multiple Debtors;

f. fail to specify a Debtor against which the Claim is asserted;

g. are disallowed or subordinated to all Claims senior to or equal to the asserted Claim arising out of the purchase or sale of a security of the Debtor or affiliate pursuant to section 510(b) of the Bankruptcy Code;

[1] The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: 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 Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

[2] Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

h. are disallowed pursuant to, or asserted in an amount, priority, or on terms that are otherwise inconsistent with, the Plan; or

i. have not been timely filed by parties to prepetition litigation with the Debtors.

2. Form of Omnibus Objection. Each Omnibus Objection will be numbered consecutively, regardless of basis. The Claims subject to the Omnibus Objection will be listed alphabetically by claimant on the schedules attached to each Omnibus Objection.

3. Supporting Documentation. In accordance with Local Bankruptcy Rule 3007-1, Omnibus Objections must include an affidavit or declaration signed by a person with personal knowledge supporting the objection.

4. Claims Exhibits. An exhibit listing the Claims that are subject to the particular Omnibus Objection will be attached thereto. Each exhibit will include only the Claims to which there is a common basis for the objection. Claims for which there is more than one basis for the objection will be referenced on each exhibit applicable thereto. Including a Claim on one exhibit will not constitute a waiver of the Debtors' right to object to the Claim on an additional basis or bases. The exhibits will include, without limitation, the following information:

a. the Claims that are the subject of the Omnibus Objection and, if applicable, the Proof of Claim number(s) related thereto from the claims register;

b. the asserted amount of the Claim;

c. the grounds for the objection; and

d. other information, as applicable, including: (i) the proposed classification of Claims the Debtors seek to reclassify; (ii) the proposed allowed Claim amounts of claims the Debtors seek to reduce; and/or (iii) the surviving Claims, if any, of claimants affected by the Omnibus Objection.

5. Objection Notice. Each Omnibus Objection will be accompanied by an objection notice, substantially in the form annexed to the Order as **Exhibit 2** (the "Objection Notice"), which will:

a. describe the basic nature of the objection;

b. inform creditors how to file a written response (each, a "Response") to the objection;

c. identify the hearing date, if applicable, and information on how to participate; and

d. describe how copies of proofs of claim, the Omnibus Objection, and other pleadings filed in the chapter 11 cases may be obtained.

6. Notice and Service. Each Omnibus Objection will be filed with the Court and served electronically using the Court's electronic filing system. Each Omnibus Objection (along with a copy of the Objection Notice and these Procedures) will be mailed to each claimholder that is subject to such objection.

7. Omnibus Claims Objection Hearings. Each Omnibus Objection shall be set for hearing no less than 30 days after service of the Omnibus Objection (each, a "Hearing"), unless otherwise ordered by the Court. For all Hearings:

a. Unless agreed to by the Debtors and the claimant, or otherwise ordered by the Court, the first hearing on any Omnibus Objection shall be a non-evidentiary status conference.

b. Upon no less than 10 days' notice, the Debtors, or any claimant that has filed a timely response, may file a motion to continue any Hearing.

c. By agreement (email being sufficient), the Debtors and claimants may agree to reset any Hearing with respect to any Claim.

8. Hearing Participation. The first Hearing on an Omnibus Objection shall be a status conference and shall be a virtual hearing consistent with section I of the Complex Procedures (i.e., no in-person participation will be permitted). Unless otherwise ordered by the Court, all subsequent Hearings on an Omnibus Objection will be remote hearings consistent with section H of the Complex Procedures (i.e., all parties may elect to appear either in person or virtually). Instructions for appearing at the Hearing shall be included on the first page of each Omnibus Objection.

9. Contested Matter. Each Claim subject to an Omnibus Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Court will be deemed a separate order with respect to such Claim.

Responses to Omnibus Objections

10. Parties Required to File a Response. Any party who disagrees with an Omnibus Objection is required to file a Response in accordance with the procedures set forth herein and to appear at the Hearing(s) with respect to their Claim. If a claimant whose Claim is subject to an Omnibus Objection does not file and serve a Response in compliance with the procedures below or fails to appear at the Hearing(s), the Court may grant the relief requested in the Omnibus Objection with respect to such Claim without further notice to the claimant.

11. Failure to Respond. A Response that is not filed and served in accordance with the procedures set forth herein may not be considered by the Court at the Hearing. **Absent reaching an agreement with the Debtors resolving the objection to a Claim, failure to timely file and serve a Response as set forth herein or to appear at the Hearing(s) may result in the Court**

granting the Omnibus Objection without further notice or hearing. Upon entry of an order sustaining an Omnibus Objection, affected creditors will be served with such order.

12. Response Contents. Each Response must contain the following (at a minimum):

a. This case caption:[3]

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)

b. The responding party's name and the number of the Omnibus Objection to which the Response is directed,

c. The factual basis and specific reasons for disagreement with the Omnibus Objection;

d. If applicable, the Proof of Claim number(s) from the Claims Register to which the Response relates; and

e. The following contact information for the responding party:

(i) the name, address, telephone number, and email address of the responding claimant or the name, address, telephone number, and email address of the claimant's attorney or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any; or

(ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the objection on the claimant's behalf.

13. Filing and Service of the Response. A Response will be deemed timely only if it is filed with the Court and served electronically using the Court's electronic filing system and

[3] ~~The Debtors may revise these procedures for service purposes to include the case caption of a remaining case in the event that Case No. 22-90054 is closed in the future.~~
Case No. 22-90054 was closed on January 16, 2024, pursuant to the Court's *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. #1043]. All Responses should be filed in Case No. 23-90055 styled *In re: Auto Plus Auto Sales, LLC*.

actually received on the response date specified in the Objection Notice (the "Response Deadline") by the following parties (the "Notice Parties"):

1) Debtors' counsel:

Jackson Walker LLP
1401 McKinney Street, Suite 1900
Houston, TX 77010
Attention: Matthew Cavenaugh
Veronica A. Polnick
Zachary McKay
Vienna F. Anaya
Emily Flynn Meraia

E-mail: mcavenaugh@jw.com
vpolnick@jw.com
zmckay@jw.com
vanaya@jw.com
emeraia@jw.com

- and -

Law Office of Liz Freeman
PO Box 61209
Houston, TX 77208
Attention: Elizabeth C. Freeman

Email: liz@lizfreemanlaw.com

2) The U.S. Trustee:
Hector Duran
Stephen Statham
Office of the United States Trustee for the Southern District of Texas
515 Rusk St, Ste. 3516
Houston, Texas 77002
hector.duran.jr@usdoj.com
stephen.statham@usdoj.com

3) Counsel to the ~~Unsecured Creditors' Committee~~ GUC Trustee:

Joseph M. Coleman
John J. Kane
Kyle Woodard
JaKayla J. DaBera
KANE RUSSELL COLEMAN LOGAN PC
Bank of America Plaza
901 Main Street, Suite 5200
Dallas, Texas 75202
(214) 777-4200

jcoleman@krcl.com
jkane@krcl.com
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- and -

Michael D. Warner
PACHULSKI STANG ZIEHL & JONES LLP
440 Louisiana Street, Suite 900
Houston, TX 77002
(713) 691-9385
mwarner@pszjlaw.com

If you do not have electronic filing privileges, you must also mail your Response to the Court, such that it is received by the Response Deadline, at:

Nathan Oschner
Clerk of Court
515 Rusk Street, 5th Floor
Houston, Texas 77002

14. Informal Resolution. Parties to an Omnibus Objection may engage in settlement discussions to resolve the matter without the need for a hearing. The Debtors may utilize Rule 68 of the Federal Rules of Civil Procedure with respect to Omnibus Objections, as modified by this paragraph 14. Rule 68 provides, in pertinent part:

(a) MAKING AN OFFER; JUDGMENT ON AN ACCEPTED OFFER. At least 14 days before the date set for trial, a party objecting to a claim may serve on an opposing party an offer to allow judgment on specified terms, with the costs then accrued. If, within 14 days after being served, the opposing party serves written notice accepting the offer, either party may then file the offer and notice of acceptance, plus proof of service. The clerk must then enter judgment.

(b) UNACCEPTED OFFER. An unaccepted offer is considered withdrawn, but it does not preclude a later offer. Evidence of an unaccepted offer is not admissible except in a proceeding to determine costs.

* * *

(d) PAYING COSTS AFTER AN UNACCEPTED OFFER. If the judgment that the offeree finally obtains is not more favorable than the unaccepted offer, the offeree must pay the costs incurred after the offer was made.

The Debtors will not utilize Rule 68 against unrepresented parties. Rule 68(d) is further modified such that if the ruling finally obtained is not more favorable to the offeree than the unaccepted offer, the Debtors may seek reimbursement of costs incurred after the offer was made.

Miscellaneous

15. Additional Information. Copies of these procedures, the Motion, the Order or any other pleadings (the "Pleadings") filed in these chapter 11 cases are available at no cost at the Debtors' restructuring website https://www.kccllc.net/autoplus. You may also obtain copies of any of the Pleadings filed in these chapter 11 cases for a fee at the Court's website at https://ecf.txsb.uscourts.gov/. A login identification and password to the Court's Public Access to Court Electronic Records ("PACER") are required to access this information and can be obtained through the PACER Service Center at http://www.pacer.gov.

16. Reservation of Rights. NOTHING IN ANY OMNIBUS OBJECTION OR OBJECTION NOTICE IS INTENDED OR SHALL BE DEEMED TO CONSTITUTE (A) AN ADMISSION AS TO THE VALIDITY OF ANY PREPETITION CLAIM AGAINST A DEBTOR ENTITY; (B) A WAIVER OF ANY RIGHT OF ANY DEBTOR TO DISPUTE ANY PREPETITION CLAIM ON ANY GROUNDS, ASSERT COUNTERCLAIMS, RIGHTS OF OFFSET OR RECOUPMENT, DEFENSES, OBJECT TO CLAIMS (OR OTHER CLAIMS OR CAUSES OF ACTION OF A CLAIMANT) ON ANY GROUNDS NOT PREVIOUSLY RAISED IN AN OBJECTION, UNLESS THE COURT HAS ALLOWED A CLAIM OR ORDERED OTHERWISE, OR SEEK TO ESTIMATE ANY CLAIM AT A LATER DATE; (C) A PROMISE OR REQUIREMENT TO PAY ANY PREPETITION CLAIM; (D) AN IMPLICATION OR ADMISSION THAT ANY PARTICULAR CLAIM IS OF A TYPE SPECIFIED OR DEFINED IN THIS MOTION OR ANY ORDER GRANTING THE RELIEF REQUESTED BY THIS MOTION; (E) A REQUEST OR AUTHORIZATION TO ASSUME ANY PREPETITION AGREEMENT, CONTRACT, OR LEASE PURSUANT TO BANKRUPTCY CODE SECTION 365; OR (F) A WAIVER OF ANY RIGHT OF ANY DEBTOR UNDER THE BANKRUPTCY CODE OR ANY OTHER APPLICABLE LAW.

Exhibit 2

Claim Withdrawal Form

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

In re:	)	Chapter 11
IEH AUTO PARTS HOLDING LLC, *et al.*,[1]	)	Case No. 23-90054 (CML)
Debtors.	)	(Jointly Administered)

WITHDRAWAL OF PROOF OF CLAIM NO. _____

Claimant, _____ [Claimant Name(s)],

hereby withdraws with prejudice its proof of claim No. _____ [Claim Number(s)].

Signed: _____

Print Name: _____

Title:_____

Claimant Name: _____

Address: _____

Address: _____

City, State, Zip: _____

Phone: _____

Email: _____

Please mail this form via U.S. Mail to:
IEH Auto Parts Holding LLC
Claims Processing Center
c/o KCC
222 N Pacific Coast Highway, Suite 300
El Segundo, CA 90245

Or, you may email this form to
autoplusinfo@kccllc.com

[1] The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: 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 Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

Exhibit D

Service List

Auto Plus Auto Sales, LLC
Case No. 23-90055 (CML)

3/25/2026

Service List

Claim No./ ScheduleID	CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip	Email Address
29	Allegiance Staffing		2201 Timberloch Pl Ste 230		Spring	TX	77380-1189	alussier@allegiancestaffing.com
3275963	ANSELL HEATHCARE PRODUCTS LLC.		DEPT. CH 17373		PALATINE	IL	60055-7373	
576	Autoline Products Ltd	c/o Bankruptcy Claims Administrative Services, LLC	84 Herbert Ave, Building B, Suite 202		Closter	NJ	07624	aaxenrod@crgfinancial.com
406	BBB Industries, LLC	Steven B. Mesarick	29627 Renaissance Blvd.		Daphne	AL	36526	smesarick@bbbind.com
573	Clyde and Co US LLP	Jeffrey Fegan	405 Lexington Avenue, 16th Floor		New York	NY	10174	jeffrey.fegan@clydeco.us
506	CorVel Enterprise Claims, Inc.	Attn Sara Abbott - Morgan, Lewis	CorVel Corporation	1920 Main Street Suite 900	Irvine	CA	92614	Sara_Abbott@corvel.com
491	Highline Warren LLC	Jeffrey Wegner	Kutak Rock LLP	1650 Farnam Street	Omaha	NE	68102	jeffrey.wegner@kutakrock.com
422	Interstate Batteries, Inc.	Anima Jamal	14221 Dallas Pkwy, Ste. 1000		Dallas	TX	75254	anima.jamal@ibsa.com
28	Lisle Corporation		807 E Main Street		Clarinda	IA	51632	daneeg@lislecorp.com; chrish@lislecorp.com
184	MAHLE Aftermarket Inc.	Chris Adams	23030 Mahle Drive		Farmington Hills	MI	48335	chris.adams@mahle.com
567	MANN + HUMMEL Filtration Technologies US LLC	Len Rowe	1 Wix Way		Gastonia	NC	28054	len.rowe@mann-hummel.com; david.kline@mann-hummel.com;
579	MECHANIX WEAR, INC		27335 TOURNEY ROAD, FLOOR 3		VALENCIA	CA	91355	ar@mechanix.com
248	Protiviti	Robert Half/Recovery Dept.	PO Box 5024		San Ramon	CA	94583	amber.baptiste@roberthalf.com
259	Smittys Supply Inc.	Thomas Hood III	63415 Hwy 51 N		Roseland	LA	70456	thomashood@smittysinc.net
770	Standard Motor Products Inc.		1801 Waters Ridge Dr.		Lewisville	TX	75057	darcey.keene@smpcorp.com
359	The CIT Group/Commercial Services, Inc.	Attn Law Dept.	201 S. Tryon St., 7th Floor		Charlotte	NC	28202	robert.franklin@firstcitizens.com; robert.franlin@cit.com
679	True Value Company, L.L.C.	c/o Argo Partners	12 West 37th Street, 9th Floor		New York	NY	10018	john.hammerle@truevalue.com
63	ZF Services, LLC		777 Hickory Hill Drive		Vernon Hills	IL	60061	sharon.mcbride@zf.com; linda.skrzypek@zf.com
3276130	CIT Group/Commercial Serv Inc		PO Box 1036		Charlotte	NC	28201-1036	robert.franklin@cit.com
3276877	SOPUS PRODUCTS-SHELL/PENNZOIL		P O BOX 7247 6236		Philadelphia	PA	19170-6236	
498	Standard Motor Products Inc.		1801 Waters Ridge Dr.		Lewisville	TX	75057	darcey.keene@smpcorp.com

Auto Plus Auto Sales, LLC
Case No. 23-90055 (CML)

3/25/2026

Service List

Claim No./ ScheduleID	CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip	Email Address
769	Standard Motor Products Inc.		1801 Waters Ridge Dr.		Lewisville	TX	75057	darcey.keene@smpcorp.com
430	Edward Stolarcyk	Mike Stolarcyk	PO Box 736		Whitney Point	NY	13862	kstolarcyk49@yahoo.com
758	RICHARD GARCIA		1921 GROVE PLACE		Escrondido	CA	92027	richiegarcia9@hotmail.com
710	Safety National Casualty Corporation	c/o Mark T. Benedict	Husch Blackwell LLP	1408 Main Street, Suite	Kansas City	MO	64112	mark.benedict@huschblackwell.com