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 TWENTY-SECOND OMNIBUS OBJECTION TO CLAIMS
(Discharged Claims of Non-Responding Claimants)

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.

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

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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. 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 Schedule 1 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 (this "Objection") and respectfully requests entry of an order, substantially in the form attached hereto as **Exhibit B** (the "Proposed Order"), disallowing the General Unsecured Claims[2] of parties that have not submitted tax withholding and reporting information to the GUC Trust in accordance with the Plan. In support of this Objection, the GUC Trustee submits the *Declaration of Kyle Woodard* attached hereto as **Exhibit A** (the "Declaration") and respectfully states as follows:

PRELIMINARY STATEMENT

1. The GUC Trust is preparing for an eventual distribution to holders of Allowed Class 2 General Unsecured Claims under the Plan. While the timing of such distributions remains uncertain, the GUC Trust believes it is moving into the final stages of reconciling and objecting to General Unsecured Claims (or "GUC Claims") in accordance with the Plan. To date, the GUC Trust has filed twenty-one omnibus claim objections and resolved more than 650 disputed claims,

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

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.

thereby reducing the aggregate pool of GUC Claims by more than $185 million and substantially increasing potential recoveries for holders of Allowed GUC Claims. Additionally, the GUC Trustee understands that the Wind-Down Debtors are still reconciling certain Non-GUC Claims, which reconciliation has a continuing direct effect on general unsecured creditors, and thus the GUC Trust is awaiting the completion of such efforts by the Wind-Down Debtors.

2. In preparation for an eventual distribution, the GUC Trust filed and served a notice to all known GUC claimants requesting certain tax withholding and reporting information, as contemplated and required by the Plan and the GUC Trust Agreement. Pursuant to the Plan, claimants that fail to provide such tax information waive their right to any distribution from the GUC Trust, and those parties' claims are deemed forever barred without further order of the Court. *See Plan* at 35, Art. VI.H; *see also GUC Trust Agreement* at 13, § 5.1. The GUC Trust has received tax withholding and reporting information from the holders of the majority of Class 2 General Unsecured Claims that are potentially entitled to a Distribution under the Plan.

3. Attached as Schedule 1 to the Proposed Order is a non-exhaustive list of claimants that have not submitted tax withholding and reporting information requested by the GUC Trustee. Pursuant to Article VI.H of the Plan, each of these claimants is deemed to have waived and forfeited its right to receive any distributions from the GUC Trust, and each and all of their claims are forever barred and discharged. Accordingly, the GUC Trustee files this Objection to disallow the GUC Claims identified on Schedule 1 to the Proposed Order.

4. **However, to the extent that any Holders of Discharged Claims (defined below) provide appropriate Tax Forms (defined below) to the GUC Trust so as to be *actually received* no later than April 27, 2026 (the "Response Deadline"), the GUC Trustee will**

remove such Claims from the Proposed Order,[3] subject to any other objections filed or that may be filed by the GUC Trustee with respect to such Claim. Such Tax Forms must be actually received by the GUC Trust on or before the Response Deadline. If a Holder's Tax Form is received after the Response Deadline, the Holder's GUC Claim will nonetheless be disallowed and discharged by way of this Objection.

5. Certain proofs of claim identified on Schedule 1 to the Proposed Order may be subject to other claim objections filed by the GUC Trustee. For the avoidance of doubt, if a claimant provides its Tax Forms to the GUC Trust by the Response Deadline such that its claim is not disallowed by way of this Objection, the claim may nonetheless be disallowed and expunged on any other grounds pursuant to the Court's orders on other objections filed by the GUC Trustee.

6. Certain proofs of claim identified on Schedule 1 to the Proposed Order may consist of both a General Unsecured Claim and one or more claims other than a General Unsecured Claim (collectively, as defined in the Plan, "Non-GUC Claims").[4] For the avoidance of doubt, this Objection does not affect any Non-GUC Claims asserted in the proofs of claim identified on Schedule 1. This Objection relates only to the general unsecured portions of the claims identified on Schedule 1, and any component of the proof of claim other than the general unsecured non-priority claim is not affected by this Objection.

[3] Tax Forms can be provided electronically to AutoPartsGUC@krcl.com or via U.S. Mail to Auto Parts GUC Trust, c/o Lain, Faulkner & Co., PC, 400 N. St. Paul, Suite 600, Dallas, TX 75201, and must be ***actually received*** no later than the deadline to respond to this Objection.

[4] The Plan defines "Non-GUC Claims" as "all Claims other than General Unsecured Claims." *Plan* at 11.

JURISDICTION AND VENUE

7. 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).

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

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

10. 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").

11. This is a procedural Objection only, which is filed in compliance with the Plan and the GUC Trust Agreement.

BACKGROUND

A. General Background

12. 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.

13. On February 1, 2023, the Court entered an Order [Case No. 23-90054, Dkt. No. 28] authorizing the employment and retention of Kurtzman Carson Consultants LLC as the claims, noticing, and solicitation agent in these bankruptcy cases (the "Claims Agent"). The Claims Agent maintains the claims register in these chapter 11 cases (the "Claims Register"), among other things.

14. 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, Dkt. No. 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").

15. 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* [Case No. 23-90054, Dkt. 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, Dkt. No. 251].

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

17. 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, Dkt. No. 749] (the "Confirmation Order"), thereby, among other things, (i) 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, Dkt. No. 738] (including all exhibits, supplements, and schedules thereto, the "Plan"),

(ii) approving the form of GUC Trust Agreement, and (iii) approving the GUC Trustee's appointment in accordance with the Plan.

18. 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, Dkt. No. 922].

19. 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 the GUC Trustee [Case No. 23-90054, Dkt. No. 923-1] (the "GUC Trust Agreement").

20. The Plan provides for the substantive consolidation of the Debtors for purposes of reconciling claims and making distributions to claimants. *See Plan* at 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.").

21. 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, Dkt. No. 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.

B. GUC Claims Reconciliation

22. 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, Dkt. No. 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.

23. 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 at 37, Art. VII.B.1.

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

C. GUC Trustee's Request for Tax Withholding and Reporting Information

25. The Plan and GUC Trust Agreement provide that all creditors are required to provide an IRS Form W-9 or Form W-8, as applicable, or other appropriate documentation (a "Tax Form") as a condition precedent to receiving a Distribution under the Plan. Article VI.H of the Plan states in relevant part as follows:

> In connection with this Plan, to the extent applicable, the Debtors, Plan Agent, and the GUC Trust, as applicable, shall comply with all Tax withholding and reporting requirements imposed on them by any Governmental Unit, and all Distributions shall be subject to such withholding and reporting requirements. …
>
> The Disbursing Agent[5] shall be authorized to require each Holder of a Claim to provide it with a complete, accurate, and executed Form W-9, Form W-8 or other appropriate tax form or documentation as a condition precedent to being sent a Distribution. … **The GUC Trust shall require Holders of General Unsecured Claims to return complete, accurate, and executed Form W-9 or Form W-8, as the case may be, not later than ninety (90) days after such a request**. If a Holder of an Allowed Claim does not provide the Disbursing Agent with a complete, accurate, and executed Form W-9, Form W-8 or other tax form or documentation within the time period specified in such notice, or such later time period agreed to by the Disbursing Agent in writing in its discretion, then the Disbursing Agent, in its sole discretion, may (a) make a Distribution net of any applicable maximum withholding or (b) determine that **such Holder shall be deemed to have forfeited the right to receive any Distribution**, in which case, any such Distribution shall revert to the Estates or GUC Pool, as the case may be, for Distribution on account of other Allowed Claims **and the Claim of the Holder originally entitled to such Distribution shall be waived and forever barred without further order of the Bankruptcy Court**. …

Plan, Art. VI.H (emphasis added). Similarly, the GUC Trust Agreement provides in relevant part as follows:

[5] The term "Disbursing Agent," as defined in the Plan, includes the GUC Trustee. *Plan* at 8, Art. I.A.43.

> 4.8 Compliance with Laws. … [T]he GUC Trustee, in his business judgment, may cause the GUC Trust to withhold and/or pay to the appropriate tax authority from amounts distributable from the GUC Trust to any GUC Trust Beneficiary any and all amounts as may be sufficient to pay the maximum amount of any tax or other charge that has been or might be assessed or imposed by any law, regulation, rule, ruling, directive, or other governmental requirement on such GUC Trust Beneficiary or the GUC Trust with respect to the amount to be distributed to such GUC Trust Beneficiary. The GUC Trustee shall determine such maximum amount to be withheld by the GUC Trust using his business judgment and shall cause the GUC Trust to distribute to the GUC Trust Beneficiary any excess amount withheld. …
>
> 4.9 Tax Withholdings. The GUC Trust shall comply with all tax withholding and reporting requirements as set forth in the Plan and the Confirmation Order.
>
> 5.1 Identification and Addresses of GUC Trust Beneficiaries. In order to determine the actual names and addresses of the GUC Trust Beneficiaries, the GUC Trust may, but shall not be required, deliver a notice to the GUC Trust Beneficiaries at their last known address indicated in the Claims Register or the books and records of the Debtors. Such notice may include a form for each GUC Trust Beneficiary to complete in order to be properly registered as a GUC Trust Beneficiary and be eligible for distributions under the Plan and this GUC Trust Agreement. Such form may request the GUC Trust Beneficiary's federal taxpayer identification number or social security number if the GUC Trust determines that such information is necessary to fulfill the GUC Trust's tax reporting and withholding obligations. …

GUC Trust Agreement, §§ 4.8, 4.9, and 5.1.

26. On December 23, 2024, in connection with its tax withholding and reporting requirements under the Plan, the GUC Trust filed and served its *Notice of GUC Trustee's Request for Tax Reporting and Withholding Information* [Case No. 23-90055, Dkt. No. 258] (the "Tax Request Notice").

27. The GUC Trustee served the Tax Request Notice that same day to all parties known to hold or assert a Class 2 General Unsecured Claim under the Plan ("GUC Claimants"), as

evidenced by the *Certificate of Service* filed by the GUC Trustee [Case No. 23-90055, Dkt. No. 259].

28. By way of the Tax Request Notice, the GUC Trustee requested that all GUC Claimants provide the appropriate Tax Form to the GUC Trust within ninety (90) days of the date of the Tax Request Notice (*i.e.*, on or before March 24, 2025).

29. The Tax Request Notice informed GUC Claimants that the requested Tax Forms could be submitted by either regular mail or e-mail at the applicable addresses set forth therein.

30. At the direction of the GUC Trustee, the GUC Trust's professionals have collected, tracked, and recorded all Tax Forms received in response to the Tax Request Notice.

RELIEF REQUESTED

31. The GUC Trustee respectfully requests entry of the Proposed Order disallowing all General Unsecured Claims of the GUC Claimants identified on Schedule 1 to the Proposed Order (the "Non-Responding Claimants"). The GUC Trustee seeks to disallow the General Unsecured Claims of the Non-Responding Claimants (the "Discharged Claims"), including any portions of such claims that are subsequently reclassified as General Unsecured Claims (if any), for the reason that the Non-Responding Claimants have not provided the requested Tax Forms in accordance with the Plan and the Tax Request Notice, as further set forth herein.

32. For the avoidance of doubt, as noted above, this Objection does not affect any Non-GUC Claims asserted in the proofs of claim identified on Schedule 1. This Objection relates only to the General Unsecured portions of the claims identified on Schedule 1, and any component of such claims other than the general unsecured non-priority claim is not affected by this Objection.

BASIS FOR RELIEF

33. 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).

34. 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). 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).

35. 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)).

36. 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).

37. 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

38. The Plan requires the GUC Trust to "comply with all tax withholding and reporting requirements" and further mandates that "all distributions pursuant to the Plan shall be subject to such withholding and reporting requirements." *Plan*, Art. VI.H.

39. Accordingly, to enable the GUC Trust to comply with the tax withholding and reporting requirements, GUC Claimants are required by the Plan to provide the GUC Trust with the appropriate Tax Form within ninety (90) days of written request by the GUC Trustee. Failure to comply will cause such Holder's Distribution to revert to the GUC Trust, and "the Claim of the Holder originally entitled to such Distribution shall be waived and forever barred without further order of the Bankruptcy Court." *Id*.

40. As more fully described above, more than a year has passed since the GUC Trustee served the Tax Request Notice to all known GUC Claimants. The GUC Trustee has complied with the Plan and GUC Trust Agreement in all respects in requesting the Tax Forms and has made every reasonable effort to obtain such information.

41. The GUC Trust's professionals have tracked all responses and Tax Forms received in response to the Tax Request Notice. As of the date of this Objection, the GUC Trustee has not received any Tax Forms or other response to the Tax Request Notice from any of the GUC Claimants identified on Schedule 1 to the Proposed Order. For the avoidance of doubt, if the GUC Trust received any correspondence from a GUC Claimant in response to the Tax Request Notice, even if the appropriate Tax Form has not been received, the GUC Claimant is not listed on Schedule 1 to the Proposed Order.

42. Since each of the GUC Claimants listed on Schedule 1 to the Proposed Order failed to timely provide the requested Tax Forms or otherwise respond to the GUC Trustee's Tax Request Notice, pursuant to Article VI.H of the Plan, they will not receive any Distribution on account of their GUC Claims, and such GUC Claims are discharged and forever barred from assertion against the GUC Trust. Disallowing the Non-Responding Claimants' GUC Claims at this juncture will provide increased certainty to GUC Claimants who provided the requested Tax Forms, will provide greater certainty as to the potential Distributions in these cases, and will proactively and efficiently resolve potential issues related to the GUC Trust's future distribution to Allowed Class 2 General Unsecured Claims.

43. **Moreover, the filing of this Objection provides an additional opportunity for the Non-Responding Claimants to provide the appropriate Tax Forms to the GUC Trust, provided that such Tax Forms are received no later than April 27, 2026, which is the deadline to respond to this Objection**. While the GUC Trust seeks to make Distributions to all Allowed Class 2 General Unsecured Claims, the GUC Trust cannot ignore its reporting obligations required under the Plan and appliable law, and the Non-Responding Claimants should not add further

uncertainty or delay to the GUC Claim reconciliation process due to their lack of diligence and delay.

44. In accordance with Local Rule 3007-1(a), Schedule 1 identifies for each claimant: (a) the Proof of Claim or Schedule number; (b) the date the Proofs of Claim were filed; (c) the name of the claimant; (d) the entity against which the claim was asserted; and (e) the current amount of the general unsecured portion of the claim.

RESERVATION OF RIGHTS

45. This Objection is limited to the grounds stated herein and accordingly is without prejudice to the rights of the GUC Trustee, the Plan Agent, the Wind-Down Debtors, or any other party in interest to object to any claim on any grounds whatsoever, and the GUC Trustee expressly reserves all other substantive or procedural objections that it may have. 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 Discharged Claims, and (iii) the right to object any other claims on any grounds whatsoever.

46. 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

47. To the extent that a response is filed regarding any Discharged Claim and the GUC Trustee is unable to resolve any such response, each such Discharged 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

48. 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 respectfully 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 disallowing the Discharged Claims as requested herein; and (c) grant such other and further relief as the Court deems just and proper.

DATED: March 27, 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 27, 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 KYLE WOODARD IN SUPPORT OF GUC TRUSTEE'S TWENTY-SECOND OMNIBUS OBJECTION TO CLAIMS (Discharged Claims of Non-Responding Claimants)

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

1. I am an attorney admitted and in good standing to practice in the State of Texas, in the United States District Courts for the Northern, Southern, Eastern and Western Districts of Texas. I am a director of the law firm of Kane Russell Coleman Logan PC ("KRCL"),[1] counsel for the Auto Parts GUC Trust (the "GUC Trust") in the above-captioned bankruptcy case.

2. This Declaration is made in support of the *GUC Trustee's Twenty-Second Omnibus Objection to Claims* (the "Objection")[2] filed contemporaneously herewith. As an attorney with KRCL, I am responsible for overseeing the firm's representation of the GUC Trust and assisting with the GUC Trustee's reconciliation of General Unsecured Claims under the Plan.

3. I am familiar with the Objection and the facts stated therein. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate.

[1] KRCL maintains offices for the practice of law at: (a) 901 Main St, Ste 5200, Dallas, Texas 75202; (b) 5151 San Felipe St, Ste 800, Houston, Texas 77056; and (c) 401 Congress Ave, Ste 2100, Austin, Texas 78701.

[2] Capitalized terms not otherwise defined in this Declaration have the meanings ascribed to them in the Objection.

4. In evaluating the Discharged Claims, KRCL has reviewed all Tax Forms received from GUC Claimants in response to the GUC Trustee's Tax Request Notice, and KRCL has determined that the Non-Responding Claimants identified on Schedule 1 to the Proposed Order have failed to provide the requested Tax Forms to the GUC Trust as of the date of this Declaration.

5. It is my understanding that failure to disallow the Discharged Claims would impair the GUC Trust's ability to comply with the applicable tax reporting and withholding requirements with respect to those Discharged Claims. It is also my understanding that disallowance of the Discharged Claims will enable the Claims Agent to maintain a Claims Register that more accurately reflects the claims that exist against the Debtors. Therefore, I believe that disallowance of the Discharged Claims is appropriate.

6. For the avoidance of doubt, this Declaration is not based on any specific factual knowledge other than knowledge of the Tax Forms received by the GUC Trust in response to the Tax Request Notice.

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

DATED: March 27, 2026
Dallas County, Texas

/s/ Kyle Woodard
Kyle Woodard
Texas Bar No. 24102661
SDTX No. 3596595

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

Upon the *GUC Trustee's Twenty-Second Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [ECF No. ____] (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

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

[2] Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Objection or, if not defined in the Objection, in the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, Dkt. No. 738] (the "Plan").

parties in interest; (v) that notice of the Objection and the opportunity for a hearing on the Objection were appropriate under the circumstances, such that no other or further notice is necessary; and (vi) that the legal and factual bases set forth in the Objection establish just cause for the relief granted in the following order (this "Order"),

IT IS HEREBY ORDERED THAT:

1. All General Unsecured Claims of each Non-Responding Claimant identified on Schedule 1 attached to this Order (such claims, collectively, the "Discharged GUC Claims") are hereby disallowed in their entirety and shall be expunged from the Claim Register, including any portions of the Non-Responding Claimants' claims that are subsequently reclassified as General Unsecured Claims (if any). The Non-Responding Claimants shall not have any Allowed Class 2 General Unsecured Claims under the Plan and are not entitled to Distributions from the GUC Trust.

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

3. Kurtzman Carson Consultants LLC, as claims, noticing, and solicitation agent (the "Claims Agent"), is authorized and directed to update the Claims Register maintained in these chapter 11 cases to reflect the relief granted in this Order.

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

5. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of the rights of the GUC Trustee, the Wind-

Down Debtors, or the Plan Agent, as applicable, to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified in the Objection or this Order; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of any rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent under the Bankruptcy Code or any other applicable law.

6. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

7. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall prejudice to the rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent to object to any claims on any grounds whatsoever, including any Non-GUC Claims. The GUC Trustee reserves the right to object to any remaining General Unsecured Claims asserted against the Debtors or their bankruptcy estates on any grounds whatsoever.

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

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

Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Auto Plus Auto Sales, LLC
Case No. 23-90055 (CML)
22nd Omnibus GUC Objection

3/26/2026

Schedule 1

(Discharged Claims)

Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
430	04-25-2023	Edward Stolarcyk	IEH Auto Parts Holding LLC	UNLIQUIDATED
44	02-22-2023	Genera Corporation dba TYC Americas	IEH Auto Parts Holding LLC	$7,141.74
170	03-22-2023	J AND J BAUMHARDT AGGREGATES INC	IEH Auto Parts LLC	$2,000.00
761	04-03-2024	The Standard Fire Insurance Company	Auto Plus Auto Sales LLC	$20,562.19
602	05-01-2023	YBM Industries Co Limited	IEH Auto Parts LLC	$1,414,411.98

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

NOTICE OF OBJECTION TO CLAIM

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

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, Dkt. No. 738] (the "Plan"), has filed an objection to your claim in these bankruptcy cases (your "Claim"), as identified on Schedule 1 to the ***GUC Trustee's Twenty-Second Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)*** (the "Objection") enclosed herewith, on the basis that you have not responded to the GUC Trustee's request for tax withholding and reporting information. *See Notice of GUC Trustee's Request for Tax Reporting and Withholding Information* [Case No. 23-90055, Dkt. No. 258] (the "Tax Request Notice"). A copy of the Tax Request Notice is attached hereto as **Exhibit 1**.

Pursuant to the Plan and GUC Trust Agreement,[1] all creditors are required to provide an IRS Form W-9 or Form W-8, as applicable, or other appropriate documentation (a "Tax Form") as a condition precedent to receiving a Distribution under the Plan. *See Plan* at 35, Art. VI.H; *GUC Trust Agreement*, §§ 4.8, 4.9, and 5.1. On December 23, 2024, the GUC Trust filed and served the Tax Request Notice to all parties known to hold or assert a Class 2 General Unsecured Claim under the Plan (*see Certificate of Service* [Case No. 23-90055, Dkt. No. 259]) requesting that all Holders of General Unsecured Claims provide the appropriate Tax Form to the GUC Trust within ninety (90) days of the date of the Tax Request Notice (*i.e.*, on or before March 24, 2025).

[1] Capitalized terms used but not otherwise defined in this Notice shall have the meanings ascribed to such terms in the Objection or, if not defined in the Objection, in Plan.

The GUC Trustee has objected to your Claim because you have not provided the requested Tax Form(s) to the GUC Trust or otherwise responded to the Tax Request Notice, as further set forth in the Objection. A preliminary hearing on the Objection is scheduled for **Tuesday, May 12, 2026, at 11:00 a.m.**, prevailing central time (the "Hearing"), before the Honorable Christopher Lopez, United States Bankruptcy Judge, Courtroom 401, 515 Rusk Street, Houston, Texas 77002. The deadline for you to respond to the Objection is **April 27, 2026** (the "Response Deadline").

If you provide the appropriate Tax Form(s) to the GUC Trust so that it is *actually received* on or before the Response Deadline, the GUC Trustee will remove your Claim from the Proposed Order and will not seek to disallow your Claim by way of this Objection.[2] Your Tax Form must be actually received by the GUC Trust on or before the Response Deadline. If your Tax Form is received after the Response Deadline, your Claim will nonetheless be disallowed and discharged by way of this Objection.

If you do not want the Bankruptcy Court to eliminate your Claim, you or your attorney must file a written response to the Objection with the Bankruptcy Court (a "Response") on or before on or before the Response Deadline, in accordance with the Procedures for Filing Omnibus Objection to Claims attached hereto as **Exhibit 2** (the "Omnibus Objection Procedures"), and you must participate in the Hearing. ***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***. 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. 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.

If you or your attorney do not file a Response to the Objection and participate in the Hearing, the Bankruptcy Court may decide that you do not oppose the objection to your Claim.

Parties may participate in the Hearing either in person or by an audio and video connection. Audio communication will be by use of the Court's dial-in facility. 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.[3] The meeting code is "JudgeLopez". Click the settings icon in the upper right corner and enter your name under the personal information setting.

Telephonic Participation
Dial-in Telephone No: 832-917-1510
Conference Code: 590153

Video Participation
https://www.gotomeet.me/JudgeLopez
Audio connections by phone are required for all video participants

[2] Tax Forms can be provided electronically to AutoPartsGUC@krcl.com or via U.S. Mail to Auto Parts GUC Trust, c/o Lain, Faulkner & Co., PC, 400 N. St. Paul, Suite 600, Dallas, TX 75201, and must be ***actually received*** by the GUC Trust no later than the Response Deadline.

[3] https://www.txs.uscourts.gov/page/united-states-bankruptcy-judge-christopher-m-lopez.

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. Select the case name, complete the required fields and click "submit" to complete your appearance.

For the avoidance of doubt, your Claim may be subject to other objections filed by the GUC Trustee on any other grounds. If you provide the requested Tax Forms to the GUC Trust by the Response Deadline such that your Claim is not disallowed by way of the instant Objection, your Claim may nonetheless be disallowed and expunged on any other grounds pursuant to other objections filed (or that may be filed) by the GUC Trustee.

Attached hereto as **Exhibit 3** is a form to complete and deliver to the Claims and Noticing Agent should you wish to withdraw your Claim.

Copies of the Objection, proofs of claim, and other related pleadings in these bankruptcy cases are available for free at https://www.veritaglobal.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.

DATED: March 27, 2026

KANE RUSSELL COLEMAN LOGAN PC

/s/ Kyle Woodard

Joseph M. Coleman (SBOT 0456610)
John J. Kane (SBOT 24066794)
Kyle Woodard (SBOT 24102661)
JaKayla J. DaBera (SBOT 24129114)
901 Main Street, Suite 5200
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Email: jdabera@krcl.com

Counsel for the Auto Parts GUC Trust

Exhibit 1

Tax Request Notice

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)

NOTICE OF GUC TRUSTEE'S REQUEST FOR TAX REPORTING AND WITHHOLDING INFORMATION

December 23, 2024

TO: All parties holding or asserting Class 2 General Unsecured Claims ("GUC Claimants")

YOU MUST COMPLY WITH THIS REQUEST IN ORDER TO RECEIVE ANY DISTRIBUTION FROM THE AUTO PARTS GUC TRUST

PLEASE TAKE NOTICE OF THE FOLLOWING:

On June 16, 2023, the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the "Bankruptcy Court"), entered an Order [Case No. 23-90054, Dkt. #749] confirming the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation* [Case No. 23-90054, Dkt. #738] (the "Plan")[2] for IEH Auto Parts Holding LLC and its debtor affiliates (collectively, the "Debtors").[3] The Plan became effective on October 6, 2023 (the "Effective Date"). *See* Case No. 23-90054, Dkt. #922.

[1] On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The Wind-Down Debtor's service address is 5330 Caramel Crest Lane, Charlotte, NC 28226.

[2] Capitalized terms not defined herein shall have the meanings provided in the Plan unless otherwise noted.

[3] The Debtors, and the last four digits of each Debtor's federal tax identification number, are as follows: 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 Plan created the Auto Parts GUC Trust (the "GUC Trust") for the purpose of, *inter alia*, administering the GUC Trust Assets (as defined in the GUC Trust Agreement) and making distributions to the holders of Allowed General Unsecured Claims,[4] as the beneficiaries of the GUC Trust, in accordance with the terms of the Plan. Each holder of an Allowed Class 2 General Unsecured Claim is entitled to receive its pro rata share of the GUC Pool established for the benefit of GUC Claimants. *See Plan* at 24, Art. III.C.2. The GUC Trust was established on the Effective Date and is governed by the terms of the Plan and that certain GUC Trust Agreement (hereinafter so called) dated October 6, 2023 [Case No. 23-90054, Dkt. No. 923-1]. Michael D. Warner is the trustee of the GUC Trust (in such capacity, the "GUC Trustee").

The Plan and GUC Trust Agreement provide that the GUC Trustee may require GUC Claimants to provide an IRS Form W-9 or IRS Form W-8, as applicable, as a condition precedent to receiving any distributions under the Plan. Article VI.H of the Plan provides in relevant part as follows:

> The Disbursing Agent[5] shall be authorized to require each Holder of a Claim to provide it with a complete, accurate, and executed Form W-9, Form W-8 or other appropriate tax form or documentation as a condition precedent to being sent a Distribution. … **The GUC Trust shall require Holders of General Unsecured Claims to return complete, accurate, and executed Form W-9 or Form W-8, as the case may be, not later than ninety (90) days after such a request**. If a Holder of an Allowed Claim does not provide the Disbursing Agent with a complete, accurate, and executed Form W-9, Form W-8 or other tax form or documentation within the time period specified in such notice, or such later time period agreed to by the Disbursing Agent in writing in its discretion, then the Disbursing Agent, in its sole discretion, may (a) make a Distribution net of any applicable maximum withholding or (b) determine that **such Holder shall be deemed to have forfeited the right to receive any Distribution**, in which case, any such Distribution shall revert to the Estates or GUC Pool, as the case may be, for Distribution on account of other Allowed Claims **and the Claim of the Holder originally entitled to such Distribution shall be waived and forever barred without further order of the Bankruptcy Court**. …

Plan at 35, Art. VI.H (emphasis added); *see also GUC Trust Agreement* at 13, § 5.1.

Copies of the Plan, the GUC Trust Agreement, and related pleadings may be obtained free of charge from the Claims Agent's website: https://veritaglobal.net/autoplus/document/list/5788.

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[4] 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, Art. I.A.63.

[5] The term "Disbursing Agent," as defined in the Plan, includes the GUC Trustee. *Plan* at 8, Art. I.A.43.

REQUEST FOR IRS FORM

In accordance with Article VI.H of the Plan, **the GUC Trustee hereby requests all GUC Claimants provide an IRS Form W-9 or Form W-8, as applicable,** (an "IRS Form") **so that such forms are *actually received* by the GUC Trust no later than ninety (90) days from the date of this Notice**. GUC Claimants that fail to timely provide a complete, accurate, signed and dated IRS Form as requested in this Notice will forfeit their right to receive any distributions from the GUC Trust and their General Unsecured Claims will be waived and forever barred.

IRS Form must be submitted to the GUC Trust via e-mail or U.S. mail as follows:

Via e-mail to:
AutoPartsGUC@krcl.com

Via U.S. mail to:
Auto Parts GUC Trust
c/o Lain, Faulkner & Co., PC
400 N. St. Paul, Suite 600
Dallas, TX 75201

The deadline to comply with this request is Monday, March 24, 2025. If your IRS Form is not *actually received* by the GUC Trust on or before this date, **you will not receive a distribution from the GUC Trust, and your General Unsecured Claim will be waived and forever barred** (i.e., your Claim will be disallowed under the Plan).

Your IRS Form must be complete, accurate, signed and dated. Copies of IRS Form W-9 and instructions for the form may be obtained at: https://www.irs.gov/forms-pubs/about-form-w9. Parties needing assistance to complete their IRS Form should consult a tax advisor.

Be advised that the address listed on your IRS Form does not determine where your distributions from the GUC Trust (if any) will be delivered. All distributions from the GUC Trust will be addressed in accordance with Article VI.E.1 of the Plan and other applicable provisions of the Plan and GUC Trust Agreement. You must comply with the applicable provisions of the Plan and GUC Trust Agreement in order to update your address for distribution purposes. *See, e.g., Plan* at 34, Art. VI.E; *GUC Trust Agreement* at 13, § 5.1. Be further advised that the GUC Trustee is not required to recognize any transfers of Claims made after the Distribution Record Date, which was June 16, 2023. *See Plan* at 34, Art. VI.F.

RESERVATION OF RIGHTS

Your receipt of this Notice does not mean that you are entitled to a distribution from the GUC Trust or that your Claim is Allowed under the Plan. The GUC Claims Reconciliation is ongoing, and the GUC Trustee reserves the right to object to any General Unsecured Claim in accordance with the Plan.

Nothing contained herein is intended to be or shall be deemed as (i) an admission as to the validity of any claim against the GUC Trust, Wind-Down Debtors, or Debtors, as applicable; (ii) an admission that any claim is an Allowed Claim; (iii) a waiver of the rights of the GUC Trustee, Wind-Down Debtors, Plan Agent, or any other appropriate party-in-interest to dispute the amount of, basis for, or validity of any claim; (iv) a waiver of the rights of the GUC Trustee, Wind-Down Debtors, Plan Agent, or any other appropriate party-in-interest under the Bankruptcy Code or any

other applicable non-bankruptcy law; or (v) an approval, adoption, assumption, or rejection of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code.

DATED: December 23, 2024

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

By: */s/ Kyle Woodard*
Joseph M. Coleman (TX Bar No. 0456610)
John J. Kane (TX Bar No. 24066794)
Kyle Woodard (TX Bar No. 24102661)
JaKayla J. DaBera (TX Bar No. 24129114)
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jkane@krcl.com
kwoodard@krcl.com
jdabera@krcl.com

Counsel for the Auto Parts GUC Trust

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on December 23, 2024, a true and correct copy of the foregoing notice was filed with the Court and served via the Court's CM/ECF system upon all parties registered to receive such electronic service in this bankruptcy case.

/s/ Kyle Woodard
Kyle Woodard

Exhibit 2

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
kwoodard@krcl.com
jdabera@krcl.com

- 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 3

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)

3/26/2026

Service List

Claim No./ ScheduleID	CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip	Country	Email Address
430	Edward Stolarcyk	Mike Stolarcyk	PO Box 736		Whitney Point	NY	13862		kstolarcyk49@yahoo.com
44	Genera Corporation dba TYC Americas	Genera Corporation	2800 Saturn St		Brea	CA	92821		ar@tycamericas.com; ar@genera.com
170	J AND J BAUMHARDT AGGREGATES INC		W3998 HWY 45		EDEN	WI	53019		acostello@baumhardts.com
761	The Standard Fire Insurance Company	Sarah Sepe	Travelers Claims Hartford	PO Box 660339	Dallas	TX	75266-0339		ssepe@travelers.com
602	YBM Industries Co Limited	Qun Hu	Room 1207, Building F1, 199 Longwen	Xuhui District	Shanghai	Shanghai	200000	China	ken@ybmindustries.com