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-THIRD OMNIBUS OBJECTION TO CLAIMS
(Lease Rejection 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 May 18, 2026, which is at least 30 days after the date this objection was served, your claim may be disallowed without a hearing.

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.

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* (the "Declaration") and respectfully states as follows:

[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.

Relief Requested

1. The GUC Trustee respectfully requests entry of an order, substantially in the form attached hereto (the "Proposed Order") modifying and reducing each General Unsecured Claim[2] on **Schedule 1** to the Proposed Order (the "Lease Rejection Claims") to the applicable statutory cap on lease termination damage claims pursuant to section 502(b)(6) of the Bankruptcy Code.

2. For the avoidance of doubt, this Objection does not affect any Non-GUC Claims (as defined in the Plan)[3] 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 attached 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").

[2] General Unsecured Claims are also referenced herein as "GUC Claims."

[3] The Plan defines "Non-GUC Claims" to mean all claims other than General Unsecured Claims.

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 pursuant to 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 pursuant to 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

A. Claim Objections, Generally

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 pursuant to 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 pursuant to 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.

B. Lease Rejection Claims

25. Pursuant to section 502(b)(6) of the Bankruptcy Code, a landlord's claim for lease rejection damages is limited to:

> (A) the rent reserved by such lease, without acceleration, for the greater of one year, or 15 percent, not to exceed three years, of the remaining term of such lease, following the earlier of—
>
> (i) the date of the filing of the petition; and
>
> (ii) the date on which such lessor repossessed, or the lessee surrendered, the leased property; plus
>
> (B) any unpaid rent due under such lease, without acceleration, on the earlier of such dates;

See 11 U.S.C. § 502(b)(6). The statutory limit on landlords' claims imposed by Bankruptcy Code section 502(b)(6) is referenced herein as the "502(b)(6) Cap."

26. The 502(b)(6) Cap is based on future rents reserved under a lease for the applicable period (either one year or fifteen percent of the remaining term) following the Petition Date,[4] not the date the lease was rejected. *See* 11 U.S.C. § 502(b)(6)(A)(i)-(ii); *In re Fin. News Network, Inc.*, 149 B.R. 348, 350–52 (Bankr. S.D.N.Y. 1993); *see also In re Atl. Container Corp.*, 133 B.R. 980, 989 (Bankr. N.D. Ill. 1991). If the Debtors rejected a lease six months after the Petition Date, for example, the applicable period for determining the 502(b)(6) Cap nonetheless begins with the Petition Date, not the rejection date. *Id*.

27. Additionally, damages for cleaning and repairing the leasehold premises, among other things, are subject to and cannot exceed the 502(b)(6) Cap. *See In re Mr. Gatti's, Inc.*, 162 B.R. 1004, 1007–10 (Bankr. W.D. Tex. 1994); *In re Foamex Int'l, Inc.*, 368 B.R. 383, 394 (Bankr. D. Del. 2007).

28. Furthermore, a landlord's security deposit cannot be applied to amounts in excess of the 502(b)(6) Cap. "Upon rejection of the lease and once the value of the § 502(b)(6) capped damages are determined, any security deposit held by the landlord must be applied against the landlord's capped damages claim." *In re Stonebridge Techs., Inc.*, 291 B.R. 63, 68 (Bankr. N.D. Tex. 2003); *see also* 4 COLLIER ON BANKRUPTCY P 502.03 (16th 2026) (citing H.R. Rep. No. 595, 95th Cong., 1st Sess. 353–54 (1977), *reprinted in* App. Pt. 4(d)(i) *infra*; S. Rep. No. 989, 95th Cong., 2d Sess. 63–64 (1978), *reprinted in* App. Pt. 4(e)(i) *infra*).

Objections to Lease Rejection Claims

A. Claim No. 413 – Cornerstone Commercial, LLC

29. The GUC Trustee objects to Claim No. 413 because it exceeds the 502(b)(6) Cap in that it includes all future rent for the entire remaining lease term.

[4] Unless the lessor regained possession prior to the Petition Date, in which case future rents are calculated from the date of such repossession. *See* 11 U.S.C. § 502(b)(6)(A)(ii).

30. Debtors rejected the claimant's lease as of July 31, 2023 [Case No. 23-90054, ECF #851], and the lease term expired on December 31, 2026. Accordingly, the 502(b)(6) Cap is equal to rent reserved for one year following the Petition Date, plus any prepetition defaults, which is calculated as follows:

Rent reserved for one year after Petition Date:[5]	$74,955.00
Prepetition defaults:	$0.00
502(b)(6) Cap:	$74,955.00
Minus: Security Deposit[6]	($0.00)
Modified GUC Claim:	$74,955.00

31. The claimant also did not attach a copy of the lease agreement to the claim, as required by Bankruptcy Rule 3001(c); however, the GUC Trustee was able to obtain a copy of the lease from the Debtors. Therefore, while the GUC Trustee reserves all rights, this Objection does not seek to disallow the claim for failure to attach the lease agreement.

32. The GUC Trustee respectfully requests that the Court enter the Proposed Order reducing claimant's GUC Claim to the Modified GUC Claim Amount set forth on **Schedule 1**.

B. Claim No. 720 – RPT Hialeah I, LLC.

33. The GUC Trustee objects to Claim No. 720 because it exceeds the 502(b)(6) Cap for the following reasons:

a. The claim includes $242,370 for clean-up and repair costs in excess of the 502(b)(6) Cap, *see In re Mr. Gatti's, Inc.*, 162 B.R. at 1007–10; *In re Foamex Int'l, Inc.*, 368 B.R. at 394;

b. The claim includes future rent for the one-year period following the lease rejection date, instead of the one-year period following the Petition Date, *see* 11 U.S.C. § 502(b)(6)(A)(i); *In re Fin. News Network, Inc.*, 149 B.R. at 350–52; and

[5] $6,246.25 per month for 12 months.

[6] The GUC Trustee is not aware of any security deposit held by Cornerstone Commercial, LLC or its predecessor, KMW Investments, LLC. No security deposit is listed in claimant's proof of claim or in IEH Auto Parts, LLC's Schedule A/B [Case No. 23-90054, ECF #302]. For the avoidance of doubt, however, the GUC Trustee reserves the right to seek further reductions of Claim No. 413 based on, *inter alia*, any security deposit held by the claimant.

c. Claimant's $54,577.50 security deposit cannot be applied to amounts in excess of the 502(b)(6) Cap, *see In re Stonebridge Techs., Inc.*, 291 B.R. at 68.

34. Debtors rejected the claimant's lease as of July 31, 2023 [Case No. 23-90054, ECF #998], and the lease expired on September 30, 2025. Accordingly, the 502(b)(6) Cap is equal to the rent reserved for one year following the Petition Date, plus any prepetition defaults, minus the claimant's security deposit, which is calculated as follows:

Rent reserved for one year after Petition Date:[7]	$569,008.24
Prepetition defaults:	$0.00
502(b)(6) Cap:	$569,008.24
Minus: Security Deposit	($54,577.50)
Modified GUC Claim:	$514,430.74

35. The claimant also did not attach a copy of the lease agreement to the claim, as required by Bankruptcy Rule 3001(c); however, the GUC Trustee was able to obtain a copy of the lease from the Debtors. Therefore, while the GUC Trustee reserves all rights, this Objection does not seek to disallow the claim for failure to attach the lease agreement.

36. The GUC Trustee respectfully requests that the Court enter the Proposed Order reducing claimant's GUC Claim to the Modified GUC Claim Amount set forth on **Schedule 1**.

Reservation of Rights

37. 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

[7] $46,793.44 per month for eight (8) months from Feb. 2023 through Sept. 2023, plus $48,665.18 per month for four (4) months from Oct. 2023 through Jan. 2024.

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.

38. 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 pursuant to the Bankruptcy Code or any other applicable law

Separate Contested Matter

39. 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

40. 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; (b) counsel to the Wind-Down Debtors and Plan Agent; (c) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (d) all claimants affected by this Objection (and their counsel, if known), as set forth in the Certificate of Service below.

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: April 16, 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 April 16, 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 to the following parties:

Cornerstone Commercial LLC
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geodutro@sbcglobal.net

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c/o Jennifer A. Gehrt
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3414 Peachtree Rd. NE, Suite 950
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/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-THIRD 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-Third 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 pursuant to the Plan.

3. I have reviewed the Debtors' books and records with respect to the proofs of claim identified in the Proposed Order (the "Lease Rejection Claims").

[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. The Debtors' books and records do not reflect any unpaid or past due amounts owed to the holders of the Lease Rejection Claims as of the Petition Date.

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

DATED: April 16, 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-THIRD OMNIBUS OBJECTION TO CLAIMS

Upon the *GUC Trustee's Twenty-Third 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

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[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. Any 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. 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 General Unsecured Claim identified herein above. 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.

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 pursuant to 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

Schedule 1
Lease Rejection Claims

Claim No.	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Modified GUC Claim Amount
413	04-21-2023	Cornerstone Commercial LLC	IEH Auto Parts LLC	$281,081.25	**$74,955.00**
720	08-30-2023	RPT Hialeah I, LLC	IEH Auto Parts Holding LLC	$768,031.13	**$514,430.74**
			Total:	$1,049,112.38	**$589,385.74**

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 in the Omnibus Objection identified below and the Proposed Order attached thereto, on the basis that your claim exceeds the statutory cap on lease termination damages pursuant to 11 U.S.C. § 502(b)(6).

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-Third 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 **May 18, 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.

You will receive a separate notice providing the date, time, and location of the hearing on the Omnibus Objection. If you disagree with the Omnibus Objection or contest the modification or disallowance of your Claim, you must appear and participate in the hearing.

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.

[remainder of page left intentionally blank]

[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: April 16, 2026

Respectfully submitted,

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
Dallas, Texas 75202
Telephone: (214) 777-4200
Telecopier: (214) 777-4299
Email: jcoleman@krcl.com
Email: jkane@krcl.com
Email: kwoodard@krcl.com
Email: jdabera@krcl.com

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
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 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.