Docket #0478 Date Filed: 05/11/2026

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)

CERTIFICATE OF COUNSEL REGARDING
GUC TRUSTEE'S TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS

[Re: ECF No. 470]

The undersigned counsel for Michael D. Warner, solely in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust, certifies as follows:

1. On March 26, 2026, the GUC Trustee filed the *GUC Trustee's Twenty-First Omnibus Objection to Claims* [ECF #470] (the "Objection").[2] The Objection was served upon all affected claimants on the day it was filed, as set forth in the Certificate of Service included with the Objection.

2. The deadline for parties to file objections or responses to the Objection was April 27, 2026 (the "Response Deadline"). The Objection contained negative notice language advising

[1] On January 16, 2024, the Court entered a Final Decree [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 not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

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each affected claimant that their claim may be disallowed without a hearing unless the claimant filed a response with the Court on or before the Response Deadline.

3. Attached hereto as **Exhibit A** is a revised Proposed Order on the Objection.

4. The following claims have been removed from Schedule 1 the revised Proposed Order because the claimant informally responded to the Objection prior to the Response Deadline. The GUC Trustee is engaged in ongoing discussions with these claimants and has agreed to extensions of the Response Deadline with each claimant:

Claim #576	Autoline Products Ltd (informal response)
Claim #422	Interstate Batteries, Inc. (informal response)
Claim #567	MANN+HUMMEL Filtration Technologies (informal response)
Claim #770	Standard Motor Products Inc. (informal response)*
Claim #359	The CIT Group/Commercial Services, Inc. (informal response)*

* The claims listed on Schedule 2 to the revised Proposed Order for Standard Motor Products and CIT Group/Commercial Services are superseded by subsequently filed proofs of claim. Such claims are not implicated by the claimants' responses to the Objection and thus have not been removed from Schedule 2.

5. The following claims have *not* been removed from Schedule 1 to the revised Proposed Order, even though the claimants informally responded to the Objection, for the following reasons:

a. *Allegiance Staffing (Claim #29)*. Allegiance Staffing filed a written response to the Objection [ECF #477] prior to the Response Deadline. After good faith discussions to resolve the Objection, the GUC Trustee and Allegiance Staffing agreed that Claim No. 29 shall be reduced to $28,500.00, as set forth in Schedule 1 to the revised Proposed Order

b. *Clyde and Co US LLP (Claim #573)*. Clyde and Co informally responded to the Objection prior to the Response Deadline. After good faith discussions to resolve the Objection, the GUC Trustee and Clyde and Co agreed that Claim No. 573 shall be reduced to $43,245.00, as set forth in Schedule 1 to the revised Proposed Order.

c. *True Value Company, L.L.C. (Claim #679)*. True Value informally responded to the GUC Trustee's Objection prior to the Response Deadline and the parties engaged in discussions regarding True Value's GUC Claim. Following those discussions, by email dated May 8, 2026, True Value confirmed that it does not contest the Objection or the reduction of its GUC Claim requested therein.

6. Accordingly, all claimants listed in Schedule 1 to the revised Proposed Order have either (a) not responded to the Objection or (b) consented to the reduction of their claim as set forth in the revised Proposed Order. The GUC Trustee has not received any responses contesting the disallowance of any Superseded Claims listed in Schedule 2 to the revised Proposed Order.

7. The GUC Trustee has not received any responses to the Objection from any claimants identified in Schedule 3 or Schedule 4 to the Proposed Order.

8. The GUC Trustee's undersigned counsel also notes as follows regarding certain claims on Schedule 1 to the revised Proposed Order:

a. *BBB Industries LLC (Claim #406)*. BBB Industries LLC (n/k/a TERREPOWER, LLC) did not file a written response or informally respond to the GUC Trustee's Objection prior to the Response Deadline. Counsel for BBB Industries confirmed to undersigned counsel via email on April 29, 2026, that it does not oppose the Objection or the reduction of its GUC Claim as requested in the Objection.

b. *Highline Warren, LLC (Claim #491)*. On April 29, 2026, undersigned counsel emailed Highline Warren, LLC (Attn: brad.moreschi@highlinewarren.com; jeffrey.wegner@kutakrock.com; and rebecca.fox@highlinewarren.com) regarding the GUC Trustee's Objection and whether Highline Warren opposed the reduction of its GUC Claim requested in the Objection. Undersigned counsel also attempted to contact Highline Warren's counsel of record listed in the claim via telephone. As of the date hereof, no response has been received from Highline Warren.

9. The GUC Trustee's undersigned counsel certifies that the revised Proposed Order attached hereto as **Exhibit A** resolves all known responses to the Objection received on or prior to the Response Deadline. Attached hereto as **Exhibit B** is a redline of the revised Proposed Order against the version filed with the Objection.

10. The GUC Trustee respectfully requests that the Court enter the revised Proposed Order attached hereto as **Exhibit A** at its earliest convenience.

DATED: May 11, 2026

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

/s/ Kyle Woodard

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Email: jdabera@krcl.com

Counsel for the Auto Parts GUC Trust

Certificate of Service

I hereby certify that on May 11, 2026, a true and correct copy of this document, including all exhibits and attachments hereto, was filed with the Court and served (i) via the Court's CM/ECF system upon parties receiving such electronic notice in this case and (ii) via e-mail or first-class mail, postage prepaid, to all parties on the attached Service List.

/s/ Kyle Woodard
Kyle Woodard

Exhibit A

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

ORDER SUSTAINING
GUC TRUSTEE'S TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS

Upon the *GUC Trustee's Twenty-First Omnibus Objection to Claims* [ECF #470] (the "Objection")[2] filed by Michael D. Warner, in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"); and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; (ii) that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) in which this Court may enter a final order consistent with Article III of the United States Constitution; (iii) that venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; (iv) that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; (v) that notice of the Objection and the opportunity for

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

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

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

IT IS HEREBY ORDERED THAT:

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

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

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

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

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

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

7. The Claims Agent is authorized and directed to update the Claims Register maintained in these chapter 11 cases to reflect the relief granted in this Order.

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

9. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of the rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent, as applicable, to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified in the Objection or this Order; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of any rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent under the Bankruptcy Code or any other applicable law.

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

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

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

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

Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

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

5/11/2026

Schedule 1
Reduced Claims

Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Modified GUC Claim Amount*
29	02-16-2023	Allegiance Staffing	IEH Auto Parts LLC	$56,660.85	**$28,500.00**
3275963	n/a	ANSELL HEATHCARE PRODUCTS LLC.	IEH Auto Parts LLC	$223,557.28	**$141,975.75**
406	04-20-2023	BBB Industries, LLC	IEH Auto Parts LLC	$14,219,279.00	**$6,813,946.86**
573	05-01-2023	Clyde and Co US LLP	IEH Auto Parts LLC	$74,501.26	**$43,245.00**
506	04-28-2023	CorVel Enterprise Claims, Inc.	IEH Auto Parts LLC	$93,541.79	**$0.00**
491	04-27-2023	Highline Warren LLC	IEH Auto Parts LLC	$9,569,750.77	**$8,393,875.57**
28	02-16-2023	Lisle Corporation	IEH Auto Parts Holding LLC	$333,583.92	**$66,215.47**
184	03-24-2023	MAHLE Aftermarket Inc.	IEH Auto Parts Holding LLC	$89,472.71	**$0.00**
579	05-01-2023	MECHANIX WEAR, INC	IEH Auto Parts Holding LLC	$52,481.09	**$4,309.44**
248	03-27-2023	Protiviti	IEH Auto Parts Holding LLC	$98,579.50	**$44,507.50**
259	04-03-2023	Smittys Supply Inc.	Auto Plus Auto Sales LLC	$107,024.10	**$2,149.38**
679	07-06-2023	True Value Company, L.L.C.	IEH Auto Parts LLC	$54,114.93	**$0.00**
63	02-27-2023	ZF Services, LLC	IEH Auto Parts Holding LLC	$43,395.01	**$0.00**
			Total:	$25,015,942.21	**$15,538,724.97**

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

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

5/11/2026

Schedule 2

Superseded Claims

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

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

5/11/2026

Schedule 3

Late Filed Claims

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

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

5/11/2026

Schedule 4

Unliquidated Claims

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

Exhibit B

Redline

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

In re:	)	Chapter 11
AUTO PLUS AUTO SALES LLC,	)	Case No. 23-90055 (CML)
Wind-Down Debtor.[1]	)	(Formerly Jointly Administered under Lead Case of IEH Auto Parts Holding LLC, Case No. 23-90054)

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

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

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

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

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

4. Each General Unsecured Claim identified on **Schedule 3** to this Order is hereby disallowed in its entirety and shall be expunged from the Claims Register, pursuant to section

502(b) of the Bankruptcy Code and Bankruptcy Rule 3007; *provided* that this Order does not affect any Non-GUC Claims asserted in the proofs of claim identified on **Schedule 3**.

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

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

7. The Claims Agent is authorized and directed to update the Claims Register maintained in these chapter 11 cases to reflect the relief granted in this Order.

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

9. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of the rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent, as applicable, to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified in the Objection or this Order; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to

section 365 of the Bankruptcy Code; or (f) a waiver of any rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent under the Bankruptcy Code or any other applicable law.

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

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

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

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Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Summary report: **Litera Compare for Word 11.14.1.3 Document comparison done on 5/11/2026 1:54:59 PM**	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original DMS: iw://a8c21-mobility.imanage.work/imanage/11952344/1 - [IEH] Proposed Order 21st Omnibus GUC Objection.docx	
Modified DMS: iw://a8c21-mobility.imanage.work/imanage/11952344/2 - [IEH] Proposed Order 21st Omnibus GUC Objection.docx	
Changes:	
Add	3
~~Delete~~	2
~~Move From~~	0
Move To	0
Table Insert	0
~~Table Delete~~	0
Table moves to	0
~~Table moves from~~	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	5

Reduced Claims

Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Modified GUC Claim Amount*
29	02-16-2023	Allegiance Staffing	IEH Auto Parts LLC	$56,660.85	$~~10,569.70~~28,500.00
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~~576~~	~~05-01-2023~~	~~Autoline Products Ltd~~	~~IEH Auto Parts LLC~~	~~$94,237.11~~	~~$23,958.86~~
406	04-20-2023	BBB Industries, LLC	IEH Auto Parts LLC	$14,219,279.00	**$6,813,946.86**
573	05-01-2023	Clyde and Co US LLP	IEH Auto Parts	$74,501.26	$~~0.00~~43,245.00
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491	04-27-2023	Highline Warren LLC	IEH Auto Parts LLC	$9,569,750.77	**$8,393,875.57**
~~422~~	~~04-24-2023~~	~~Interstate Batteries, Inc.~~	~~IEH Auto Parts Holding LLC~~	~~$5,516,517.03~~	~~$3,731,723.61~~
28	02-16-2023	Lisle Corporation	IEH Auto Parts Holding LLC	$333,583.92	**$66,215.47**
184	03-24-2023	MAHLE Aftermarket Inc.	IEH Auto Parts Holding LLC	$89,472.71	**$0.00**
~~567~~	~~05-01-2023~~	~~MANN + HUMMEL Filtration Technologies US LLC~~	~~IEH Auto Parts LLC~~	~~$15,397,140.05~~	~~$12,924,400.16~~
579	05-01-2023	MECHANIX WEAR, INC	IEH Auto Parts Holding LLC	$52,481.09	**$4,309.44**
248	03-27-2023	Protiviti	IEH Auto Parts Holding LLC	$98,579.50	**$44,507.50**
259	04-03-2023	Smittys Supply Inc.	Auto Plus Auto Sales LLC	$107,024.10	**$2,149.38**
~~770~~	~~05-01-2025~~	~~Standard Motor Products Inc.~~	~~IEH Auto Parts LLC~~	~~$9,446,586.38~~	~~$5,817,634.97~~
~~359~~	~~04-13-2023~~	~~The CIT Group/Commercial Services, Inc.~~	~~IEH Auto Parts Holding LLC~~	~~$234,368.99~~	~~$117,786.46~~
679	07-06-2023	True Value Company, L.L.C.	IEH Auto Parts LLC	$54,114.93	**$0.00**
63	02-27-2023	ZF Services, LLC	IEH Auto Parts Holding LLC	$43,395.01	**$0.00**
			Total:	$~~55,704,791.77~~25,015,942.21	**$**~~38,093,053.73~~15,538,724.97

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

Superseded Claims

Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Superseding Proof of Claim
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3276877	n/a	SOPUS PRODUCTS-SHELL/PENNZOIL	IEH Auto Parts LLC	$815,430.18	**404**
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769	04-30-2025	Standard Motor Products Inc.	IEH Auto Parts LLC	$10,054,405.48	**770**
			Total:	$20,267,885.36	

Late Filed Claims

Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
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Unliquidated Claims

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758	02-19-2024	RICHARD GARCIA	IEH Auto Parts Holding LLC	BLANK
710	07-28-2023	Safety National Casualty Corporation	IEH Auto Parts LLC	UNLIQUIDATED

Report	**Litera Compare for Excel 11.14.1.3**
	Comparison done on 5/11/2026 1:51:15 PM
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Modified file:	I:\Bankruptcy\IEH GUC Trust\Claim Objections\21st-24th Omnibus\21st Omni GUC - PO rev'd Schedules.xlsx
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Formula Auto Adjusted:	0
Format Modified:	0
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Chart Del:	0
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Comment Del:	0
Comment Modified:	0
Sheet Visibility Modified:	0
Sheet Name Modified:	0
Protection Add:	0
Protection Del:	0
Named range Add:	0
Named range Del:	0
Named range Modified:	2
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Shape text Modified:	0
Pivot table Add:	0
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Pivot table Modified:	0
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Header Del:	0
Header Mod:	0
Footer Add:	0
Footer Del:	0

Footer Mod:	0
Sheet Add:	0
Sheet Del:	0
Total Changes:	**11**

Service List

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

5/11/2026

Service List

Claim No./ ScheduleID	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country	Email Address
29	Allegiance Staffing		2201 Timberloch Pl Ste 230			Spring	TX	77380-1189		alussier@allegiancestaffing.com
3275963	ANSELL HEATHCARE PRODUCTS LLC.		DEPT. CH 17373			PALATINE	IL	60055-7373		
576	Autoline Products Ltd	c/o Bankruptcy Claims Administrative Services,	84 Herbert Ave, Building B, Suite 202			Closter	NJ	07624		aaxenrod@crgfinancial.com
576	Autoline Products Ltd	c/o Shannon Kalb	84 Herbert Ave, Building B, Suite 202			Closter	NJ	07624		SKalb@CRGfinancial.com
406	BBB Industries, LLC	Steven B. Mesarick	29627 Renaissance Blvd.			Daphne	AL	36526		smesarick@bbbind.com
406	BBB Industries, LLC	c/o John J. Hall Lewis Rice LLC	600 Washington Avenue, Ste. 2500			Saint Louis	MO	63101		jhall@lewisrice.com
573	Clyde and Co US LLP	Jeffrey Fegan	405 Lexington Avenue, 16th Floor			New York	NY	10174		jeffrey.fegan@clydeco.us
506	CorVel Enterprise Claims, Inc.	Attn Sara Abbott - Morgan, Lewis	CorVel Corporation	1920 Main Street Suite 900		Irvine	CA	92614		Sara_Abbott@corvel.com
491	Highline Warren LLC	Jeffrey Wegner	Kutak Rock LLP	1650 Farnam Street		Omaha	NE	68102		jeffrey.wegner@kutakrock.com
491	Highline Warren LLC	c/o Brad Moreschi	4500 Malone Rd.			Memphis	TN	38118		brad.moreschi@highlinewarren.com; rebecca.fox@highlinewarren.com
491	Highline Warren LLC	c/o Brad Moreschi	8700 Trail Lake Drive West, Suite 300			Memphis	TN	38125		
422	Interstate Batteries, Inc.	Anima Jamal	14221 Dallas Pkwy, Ste. 1000			Dallas	TX	75254		anima.jamal@ibsa.com
422	Interstate Batteries, Inc.	c/o Camisha Simmons	6060 N. Central Expressway, Suite 500			Dallas	TX	75206		camisha@simmonslegal.solutions
28	Lisle Corporation		807 E Main Street			Clarinda	IA	51632		daneeg@lislecorp.com; chrish@lislecorp.com
184	MAHLE Aftermarket Inc.	Chris Adams	23030 Mahle Drive			Farmington Hills	MI	48335		chris.adams@mahle.com
567	MANN + HUMMEL Filtration Technologies US LLC	Len Rowe	1 Wix Way			Gastonia	NC	28054		len.rowe@mann-hummel.com; david.kline@mann-hummel.com; enrique.linan@mann-hummel.com
567	MANN + HUMMEL Filtration Technologies US LLC	c/o Kristian W. Gluck Norton Rose Fulbright	2200 Ross Avenue, Suite 3600			Dallas	TX	75201-7932		kristian.gluck@nortonrosefulbright.com
579	MECHANIX WEAR, INC		27335 TOURNEY ROAD, FLOOR 3			VALENCIA	CA	91355		ar@mechanix.com
248	Protiviti	Robert Half/Recovery Dept.	PO Box 5024			San Ramon	CA	94583		amber.baptiste@roberthalf.com
259	Smittys Supply Inc.	Thomas Hood III	63415 Hwy 51 N			Roseland	LA	70456		thomashood@smittysinc.net
770	Standard Motor Products Inc.		1801 Waters Ridge Dr.			Lewisville	TX	75057		darcey.keene@smpcorp.com
359	The CIT Group/Commercial Services, Inc.	Attn Law Dept.	201 S. Tryon St., 7th Floor			Charlotte	NC	28202		robert.franklin@firstcitizens.com; robert.franlin@cit.com
679	True Value Company, L.L.C.	c/o Argo Partners	12 West 37th Street, 9th Floor			New York	NY	10018		john.hammerle@truevalue.com; lauren@ArgoPartners.net

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

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Service List

Claim No./ ScheduleID	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country	Email Address
63	ZF Services, LLC		777 Hickory Hill Drive			Vernon Hills	IL	60061		sharon.mcbride@zf.com; linda.skrzypek@zf.com
3276130	CIT Group/Commercial Serv Inc		PO Box 1036			Charlotte	NC	28201-1036		robert.franklin@cit.com
3276877	SOPUS PRODUCTS-SHELL/PENNZOIL		P O BOX 7247 6236			Philadelphia	PA	19170-6236		
3276877	SOPUS PRODUCTS-SHELL/PENNZOIL	Attn Bankruptcy and Credit	SOPUS Products Shell USA, Inc.	150 N. Dairy Ashford Rd.		Houston	TX	77079		Bankruptcy-Notices@shell.com; Anh.Nguyen2@shell.com
498769	Standard Motor Products Inc.		1801 Waters Ridge Dr.			Lewisville	TX	75057		darcey.keene@smpcorp.com
430	Edward Stolarcyk	Mike Stolarcyk	PO Box 736			Whitney Point	NY	13862		kstolarcyk49@yahoo.com
758	RICHARD GARCIA		1921 GROVE PLACE			Escrondido	CA	92027		richiegarcia9@hotmail.com