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

[Re: ECF No. 471]

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-Second Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [ECF #471] (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.

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. The Response Deadline has passed, and no written responses to the Objection have been filed with the Court by any party. Counsel for the GUC Trustee has not received any responses to the Objection, written or otherwise, from any claimants affected by the Objection.

4. Accordingly, the GUC Trustee's undersigned counsel certifies that the 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.

5. 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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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-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 #471] (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

[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").

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

5/11/2026

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 B

Redline

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
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(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 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:

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

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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.

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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 2:10:31 PM**	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original DMS: iw://a8c21-mobility.imanage.work/imanage/11952363/1 - [IEH] Proposed Order 22nd Omnibus GUC Objection.docx	
Modified DMS: iw://a8c21-mobility.imanage.work/imanage/11952363/2 - [IEH] Proposed Order 22nd 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

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

5/11/2026

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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

Service List

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

5/11/2026

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