Docket #0484 Date Filed: 05/12/2026
United States Bankruptcy Court
Southern District of Texas
ENTERED
May 12, 2026
Nathan Ochsner, Clerk

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: May 12, 2026

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
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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)
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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
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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