Docket #0488 Date Filed: 05/14/2026
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-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").

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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: May 12, 2026

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

United States Bankruptcy Court
Southern District of Texas

In re:
Auto Plus Auto Sales LLC
IEH Auto Parts Holding LLC
Debtors

Case No. 23-90055-cml
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0541-4 User: ADIuser
Date Rcvd: May 12, 2026 Form ID: pdfclmob Total Noticed: 27

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on May 14, 2026:

Recip ID		Recipient Name and Address
db	+	AP Acquisition Company New York LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+	AP Acquisition Company North Carolina LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+	AP Acquisition Company Washington LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+	Auto Plus Auto Sales LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+	IEH AIM LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+	IEH Auto Parts Holding LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+	IEH Auto Parts Puerto Rico, Inc., 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+	IEH BA LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
cr	+	Adrienne E Greene, 1104 SandyStone RD, Apt. L, Essex, MD 21221-4528
cr	+	Andrea Lussier, Allegiance Staffing, 2201 Timberloch Pl #230, The Woodlands, TX 77380-1189
cr		Cars Training Network Inc., c/o Kevin Bell, 350 Marwood Dri, Oshawa, Ontario, Canada, L1H8B4
cr	+	City of Mesquite, Grimes & Linebarger, LLP, c/o John K. Turner, 120 W Main Suite 201, Mesquite, TX 75149-4224
cr		Continental Battery Company, c/o Clark Hill PLC, Attn: Audrey L. Hornisher, 900 Main Street, Suite 6000, Dallas, TX 75202
cr	+	Fidelity and Deposit Company of Maryland, c/o Clark Hill PLC, Duane J. Brescia, 3711 South Mopac Expressway, Building One, Suite 500 Austin, TX 78746-8041
cr	+	Integrated Handling Inc, 13325 Enterprise Ave, Cleveland, OH 44135-5105
cr	+	MANN + HUMMEL Filtration Technologies US LLC, Attn: Len Rowe and Matt Cloninger, 1 Wix Way, Gastonia, NC 28054-6142
cr	+	Nyler Shields, c/o Peter B. Geen, Jr., 80 Monroe Ave, Ste900, Memphis, TN 38103-2481
intp		Patrick Bartels, 190 TC Jester Blvd, Suite 400, Houston, TX 77007

TOTAL: 18

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

Recip ID		Notice Type: Email Address	Date/Time	Recipient Name and Address
cr	+	Email/Text: julie.parsons@mvbalaw.com	May 12 2026 20:08:00	Dallam County Appraisal District, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269
cr	+	Email/Text: dallas.bankruptcy@LGBS.com	May 12 2026 20:09:00	Dallas County, Linebarger Goggan Blair & Sampson, LLP, c/o John K Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+	Email/Text: collections@eucmail.com	May 12 2026 20:09:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+	Email/Text: msprouse@sprousepllc.com	May 12 2026 20:08:00	FRAM Group Operations LLC, c/o Sprouse Law Firm, 901 Mopac Expwy South, Bldg 1, Ste 300, Austin, TX 78746-5883
cr	+	Email/Text: dallas.bankruptcy@LGBS.com	May 12 2026 20:09:00	Irving ISD, Linebarger Goggan Blair & Samspon, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
op	+	Email/Text: kccnoticing@kccllc.com	May 12 2026 20:08:00	Kurtzman Carson Consultants, LLC dba Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245-5614
cr	+	Email/Text: dallas.bankruptcy@LGBS.com	May 12 2026 20:09:00	Tarrant County, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N Stemmons Frwy Ste 1000, Dallas, TX 75207-2328

cr	+	Email/Text: julie.parsons@mvbalaw.com	May 12 2026 20:08:00	The County of Dallam, Texas, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269
cr	+	Email/Text: julie.parsons@mvbalaw.com	May 12 2026 20:08:00	The County of Stephens, Texas, c/o McCreary, Veselka, Bragg & Allen, P.O. Box 1269, Round Rock, TX 78680-1269

TOTAL: 9

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

Recip ID	Bypass Reason	Name and Address
tr		Michael D Warner
cr		BLUESCAPE ALTERA FMC, LLC
cr		Clarit Realty, Ltd.
cr		Disney Road Associates, LLC
intp		Edwin McCrary
cr		General Motors LLC
intp		Jackson Walker LLP
op		Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, 3rd Floor, El Segundo
cr		RPT Hialeah I, LLC
cr		UNITED STATES OF AMERICA

TOTAL: 10 Undeliverable, 0 Duplicate, 0 Out of date forwarding address

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: May 14, 2026 Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on May 12, 2026 at the address(es) listed below:

Name	Email Address
Alicia Lenae Barcomb	on behalf of U.S. Trustee US Trustee alicia.barcomb@usdoj.gov
Audrey Lorene Hornisher	on behalf of Creditor Continental Battery Company audrey.hornisher@clarkhillstrasburger.com mina.alvarez@clarkhillstrasburger.com
Christina E. Cullom	on behalf of Creditor UNITED STATES OF AMERICA christina.cullom@usdoj.gov Caseview.ecf@usdoj.gov;USATXS.Bankruptcy-ECF@usdoj.gov;nicole.robbins@usdoj.gov;raymond.babauta@usdoj.gov;rhoma.romero@usdoj.gov
Christopher R. Bankler	on behalf of Plaintiff IEH Auto Parts Holding LLC cbankler@jw.com kgradney@jw.com
Duane J Brescia	on behalf of Creditor Fidelity and Deposit Company of Maryland dbrescia@clarkhill.com kwebster@clarkhill.com,efarrar@clarkhill.com

Edward L Ripley
on behalf of Defendant Elliot Auto Supply Co. Inc. eripley@andrewsmyers.com, sray@andrewsmyers.com

Edward Todd Sable
on behalf of Creditor General Motors LLC tsable@honigman.com

Emily Meraia
on behalf of Debtor IEH BA LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

Emily Meraia
on behalf of Debtor IEH AIM LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

Emily Meraia
on behalf of Debtor IEH Auto Parts Holding LLC emeraia@jw.com
kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

Emily Meraia
on behalf of Debtor IEH Auto Parts Puerto Rico Inc. emeraia@jw.com,
kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

Emily Meraia
on behalf of Debtor Auto Plus Auto Sales LLC emeraia@jw.com
kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

Evan Jon Gershbein
on behalf of Other Prof. Kurtzman Carson Consultants LLC dba Verita Global ECFpleadings@kccllc.com,
ECFpleadings@kccllc.com

Evan Jon Gershbein
on behalf of Other Prof. Kurtzman Carson Consultants LLC ECFpleadings@kccllc.com ECFpleadings@kccllc.com

JaKayla DaBera
on behalf of Trustee Michael D Warner jdabera@krcl.com jdabera@ecf.courtdrive.com;ecf@krcl.com

Jason Lee Boland
on behalf of Interested Party Jackson Walker LLP jason.boland@nortonrosefulbright.com

Jayson B. Ruff
on behalf of U.S. Trustee US Trustee jayson.b.ruff@usdoj.gov

Jennifer A Gehrt
on behalf of Creditor RPT Hialeah I LLC jgehrt@bglaw.net

Jim D. Aycock
on behalf of Defendant Elliot Auto Supply Co. Inc. jim@aycock.law, plee@andrewsmyers.com

John Kendrick Turner
on behalf of Creditor Dallas County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;John.Turner@ecf.courtdrive.com

John Kendrick Turner
on behalf of Creditor City of Mesquite john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;John.Turner@ecf.courtdrive.com

John Kendrick Turner
on behalf of Creditor Tarrant County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;John.Turner@ecf.courtdrive.com

John Kendrick Turner
on behalf of Creditor Irving ISD john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;John.Turner@ecf.courtdrive.com

Julie Anne Parsons
on behalf of Creditor The County of Stephens Texas jparsons@mvbalaw.com,
amy.gates@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com

Julie Anne Parsons
on behalf of Creditor Dallam County Appraisal District jparsons@mvbalaw.com
amy.gates@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com

Julie Anne Parsons
on behalf of Creditor The County of Dallam Texas jparsons@mvbalaw.com,
amy.gates@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com

Kim Ellen Lewinski
on behalf of Interested Party Edwin McCrary klewinski@dykema.com mdurrschmidt@dykema.com;scallier@dykema.com

Kyle Woodard
on behalf of Trustee Michael D Warner kwoodard@krcl.com kwoodard@ecf.courtdrive.com;ecf@krcl.com;srhea@krcl.com

Lawrence A. Lichtman
on behalf of Creditor General Motors LLC llichtman@honigman.com jwright-smoot@honigman.com

Lisa Ann Powell
on behalf of Creditor Disney Road Associates LLC Lisa.Powell@fisherbroyles.com

Lisa Luz Parker

on behalf of Creditor UNITED STATES OF AMERICA lisa.luz.parker@usdoj.gov nicole.robbins@usdoj.gov;isabell.hinojosa@usdoj.gov;USATXS.Bankruptcy-ECF@usdoj.gov;caseview.ecf@usdoj.gov

Maha Ghyas
on behalf of Debtor Auto Plus Auto Sales LLC mghyas@wcbglaw.com

Marvin E Sprouse, III
on behalf of Creditor FRAM Group Operations LLC msprouse@sprousepllc.com sprouselawfirm@gmail.com

Michael Berthiaume
on behalf of Creditor MANN + HUMMEL Filtration Technologies US LLC michael.berthiaume@nortonrosefulbright.com

Michelle E Shriro
on behalf of Creditor Clarit Realty Ltd. mshriro@singerlevick.com, scotton@singerlevick.com;tguillory@singerlevick.com

Millie Aponte Sall
on behalf of U.S. Trustee US Trustee millie.sall@usdoj.gov

Susan Tran Adams
on behalf of Debtor IEH Auto Parts Holding LLC stran@ts-llp.com corraltransinghllp@jubileebk.net

Susan Tran Adams
on behalf of Debtor Auto Plus Auto Sales LLC stran@ts-llp.com corraltransinghllp@jubileebk.net

Thomas Andrew Woolley, III
on behalf of Interested Party Patrick Bartels rwoolley@mrwpllc.com shall@mrwpllc.com

US Trustee
USTPRegion07.HU.ECF@USDOJ.GOV

Veronica Ann Polnick
on behalf of Debtor Auto Plus Auto Sales LLC vpolnick@nvfirm.com kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick
on behalf of Debtor IEH Auto Parts Puerto Rico Inc. vpolnick@nvfirm.com, kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick
on behalf of Debtor IEH BA LLC vpolnick@nvfirm.com kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick
on behalf of Debtor AP Acquisition Company Washington LLC vpolnick@nvfirm.com kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick
on behalf of Debtor AP Acquisition Company North Carolina LLC vpolnick@nvfirm.com kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick
on behalf of Debtor IEH Auto Parts Holding LLC vpolnick@nvfirm.com kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick
on behalf of Debtor IEH AIM LLC vpolnick@nvfirm.com kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick
on behalf of Debtor AP Acquisition Company New York LLC vpolnick@nvfirm.com kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Vianey Garza
on behalf of U.S. Trustee US Trustee vianey.garza@usdoj.gov

Victoria Nicole Argeroplos
on behalf of Debtor Auto Plus Auto Sales LLC vargeroplos@jw.com msalinas@jw.com;kgradney@jw.com;jpupo@jw.com;dtrevino@jw.com

Zachary S McKay
on behalf of Debtor IEH Auto Parts Holding LLC zmckay@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com

Zachary S McKay
on behalf of Debtor Auto Plus Auto Sales LLC zmckay@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com

TOTAL: 52