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-THIRD OMNIBUS OBJECTION TO CLAIMS
(Lease Rejection Claims)

[Re: ECF No. 473]

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 April 16, 2026, the GUC Trustee filed the *GUC Trustee's Twenty-Third Omnibus Objection to Claims (Lease Rejection Claims)* [ECF #473] (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 May 18, 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. Attached hereto as **Exhibit A** is a revised Proposed Order on the Objection.

4. The following claims have been removed from the revised Proposed Order:

   a. RPT Haileah I, LLC (Claim No. 720) – The Objection to this GUC Claim is fully resolved by the *Stipulation and Agreed Order by and among the GUC Trustee and RPT Haileah I, LLC* [ECF #483] entered by the Court on May 12, 2026. Accordingly, Claim No. 720 has been removed from the revised Proposed Order.

5. The following claims have ***not*** been removed from the revised Proposed Order:

   a. Cornerstone Commercial LLC (Claim No. 413) – Cornerstone Commercial LLC informally responded to the Objection prior to the Response Deadline; a copy of the response (without attachments)[3] is attached hereto as **Exhibit C**. The response states that "***Claimant accepts the proposed modified GUC Claim Amount of $74,995.00***," as set forth in Schedule 1 to the Proposed Order. Accordingly, Claim No. 413 has not been removed from the revised Proposed Order. Entry of the revised Proposed Order will fully resolve the GUC Trustee's Objection to Claim No. 413.

6. The Response Deadline has passed, and no written responses to the Objection have been filed with the Court by any party except as set forth in the preceding paragraph.

7. Claim Nos. 413 and 720 are the only two claims subject to this Objection, and both claims are resolved as stated above.

8. 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.

[3] The response included certain attachments, including a copy of the Debtor's lease with Cornerstone Commercial LLC, but such attachments are excluded from the attached **Exhibit C**.

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

DATED: May 19, 2026

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

/s/ Kyle Woodard

Kyle Woodard (SBOT 24102661)
JaKayla J. DaBera (SBOT 24129114)
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Dallas, Texas 75202
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Email: kwoodard@krcl.com
Email: jdabera@krcl.com

Counsel for the Auto Parts GUC Trust

CERTIFICATE OF SERVICE

I hereby certify that on May 19, 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 to the following parties:

Cornerstone Commercial LLC
441 6th Street
Columbus, IN 47201
geodutro@sbcglobal.net

RPT Hialeah I, LLC
c/o Jennifer A. Gehrt
Barbee & Gehrt, L.L.P.
P.O. Box 224409
Dallas, TX 75222-4409
jgehrt@bglaw.net

/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-THIRD OMNIBUS OBJECTION TO CLAIMS
(Lease Rejection Claims)

Upon the *GUC Trustee's Twenty-Third Omnibus Objection to Claims* [ECF #473] (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. 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**
			Total:	$281,081.25	**$74,955.00**

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
GUC TRUSTEE'S TWENTY-THIRD OMNIBUS OBJECTION TO CLAIMS
(Lease Rejection Claims)

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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"),

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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.

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Signed:

CHRISTOPHER LOPEZ

UNITED STATES BANKRUPTCY JUDGE

Schedule 1
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~~720~~	~~08-30-2023~~	~~RPT Hialeah I, LLC~~	~~IEH Auto Parts Holding LLC~~	~~$768,031.13~~	~~**$514,430.74**~~
			Total:	$~~1,049,112.38~~ 281,081.25	**$~~589,385.747~~ 4,955.00**

Summary report: **Litera Compare for Word 11.14.1.3 Document comparison done on 5/19/2026 3:42:14 PM**	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original DMS: iw://a8c21-mobility.imanage.work/imanage/11952380/1 - [IEH] Proposed Order 23rd Omnibus GUC Objection.docx	
Modified DMS: iw://a8c21-mobility.imanage.work/imanage/11952380/2 - [IEH] Proposed Order 23rd Omnibus GUC Objection.docx	
Changes:	
Add	12
~~Delete~~	5
~~Move From~~	0
Move To	0
Table Insert	0
~~Table Delete~~	1
Table moves to	0
~~Table moves from~~	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	18

Exhibit C

Informal Response of Cornerstone Commercial LLC

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

In re:	)	Chapter 11
IEH AUTO PARTS HOLDINGS LLC, et al	)	Case no. 23-90054 (CML)
Debtors.	)	(Jointly Administered)

MODIFICATION OF PROOF OF CLAIM NO. 413

Claimant **Cornerstone Commercial LLC**, hereby modifies its claim as follows:

1. Claimant accepts the proposed modified GUC Claim Amount of $74,995.00, as shown on Schedule 1 of the GUC Trustee's Twenty-Third Omnibus Objection to Claims, to be in accordance with 502(b)(6) cap.
2. Claimant states, pursuant to paragraph 31 of said Objection, Claimant did attach a copy of the lease agreement with the original claim and now resubmits said lease (and lease extension notification) with this modification. Therefore, GUC does not retain right to seek to disallow the claim for failure to attach the lease agreement.

Signed: GEO. DUTRO
Printed Name: GEORGE DUTRO
Title: Sole Member, Cornerstone Commercial LLC

Cornerstone Commercial LLC
441 6th Street
Columbus IN 47201
Attn: George Dutro
812-371-4812
geodutro@sbcglobal.net