Docket #0493 Date Filed: 05/20/2026
United States Bankruptcy Court
Southern District of Texas
ENTERED
May 20, 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-FOURTH OMNIBUS OBJECTION TO CLAIMS
(Litigation Claims)

Upon the *GUC Trustee's Twenty-Fourth Omnibus Objection to Claims* [ECF #474] (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 (the "GUC Litigation Claims") is disallowed as to the GUC Trust and shall be expunged from the Claims Register, 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. The holders of the GUC Litigation Claims identified on **Schedule 1** (the "Litigation Claimants") are not entitled to and shall not receive any distributions from the GUC Trust on account of their GUC Litigation Claims, and no portion of any Non-GUC Claims held or asserted by the Litigation Claimants shall be reclassified as General Unsecured Claims.

3. The permanent injunction pursuant to Section VIII.F.6 of the Plan (the "Plan Injunction"), if and to the extent applicable, is hereby modified to permit the Litigation Claimants to pursue their GUC Litigation Claims (including personal injury claims, wrongful death claims, employment discrimination claims, and/or workers' compensation claims) to final judgment or settlement, including any appeal, solely for the purpose of collecting any such final judgment or settlement from the proceeds of the Debtors' applicable insurance policies, if any (the "Insurance Policies"), or from non-Debtor third parties, if any, and to permit the appropriate insurance carrier of the Debtors (including its agents or administrators, an "Insurer") to administer any such Insurance Policies in accordance with the terms thereof; *provided*, *however*, that the GUC Trustee,

the Estates, the Debtors, the Plan Agent, and each of their respective employees, officers, directors, representatives, agents, attorneys and other professionals, are not required and shall have no obligation whatsoever to participate in any Litigation Claimant's pursuit of such judgment or settlement or to cooperate with any Litigation Claimant in the pursuit of any such judgment or settlement; *provided*, *further*, that nothing in this Order shall modify the Plan Injunction with respect to any Non-GUC Claims of the Litigation Claimants.

4. Nothing in this Order shall (a) constitute or be deemed to constitute a finding, representation, admission, or determination as to the existence of coverage or the applicability of any Insurance Policies with respect to the GUC Litigation Claims or any liability with respect to the GUC Litigation Claims; (b) modify, alter, or amend the terms and conditions of any Insurance Policies or any related agreements, except as otherwise expressly set forth in this Order; (c) create or permit a direct right of action by a Litigation Claimant against any Insurer and/or any non-Debtor third party; or (d) preclude or in any way limit the rights of any Insurer to contest or litigate the existence, primacy, or scope of available coverage under any allegedly applicable Insurance Policy or to otherwise assert any defenses to coverage.

5. Nothing in this Order shall lift or modify the Plan Injunction with respect to any other claim against the Debtors, the Estates, or the GUC Trust other than the General Unsecured Claims of the Litigation Claimants described herein or otherwise affect any such claims, and nothing in this Order shall be used by any other claimant to argue that the Plan Injunction or automatic stay have been or should be modified or lifted with respect to their claims.

6. If any Litigation Claimant commences or proceeds with any litigation in connection with their GUC Litigation Claim in accordance with the terms of this Order, any of the Debtors,

the Estates, the GUC Trust, or the Plan Agent identified as a party to such litigation shall be a party only nominally (meaning, for the sake of clarity, in name only).

7. 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.

8. 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.

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 pursuant to 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 20, 2026

Christopher Lopez
United States Bankruptcy Judge

Schedule 1
GUC Litigation Claims

Claim No.	Date Filed	Claimant	Debtor Name	General Unsecured Claim Amount
410	04-21-2023	Pearl S. Tamayo	IEH Auto Parts LLC	$350,995.00
428	04-25-2023	Shields, Nyler	IEH Auto Parts LLC	$500,000.00
			Total:	$850,995.00