

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

|                                      |   |                         |
|--------------------------------------|---|-------------------------|
| In re:                               | ) |                         |
|                                      | ) | Chapter 11              |
| MARELLI AUTOMOTIVE LIGHTING USA LLC, | ) |                         |
| <i>et al.</i> , <sup>1</sup>         | ) | Case No. 25-11034 (CTG) |
|                                      | ) |                         |
| Debtors.                             | ) | (Jointly Administered)  |
|                                      | ) |                         |
|                                      | ) | Re: Docket No. 262, 452 |

**CERTIFICATION OF COUNSEL REGARDING  
ORDER (I) AUTHORIZING THE DEBTORS TO RETAIN  
AND EMPLOY KPMG LLP TO PROVIDE TAX CONSULTING  
AND TAX COMPLIANCE SERVICES EFFECTIVE AS OF JUNE 11, 2025, AND  
(II) WAIVING CERTAIN INFORMATION REQUIREMENTS OF LOCAL RULE 2016-1**

The undersigned proposed counsel for the above-captioned debtors and debtors in possession (the “Debtors”) hereby certifies that:

1. On July 11, 2025, the Debtors filed the *Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Compliance and Tax Consulting Services Effective as of June 11, 2025, and (II) Waiving Certain Information Requirements of Local Rule 2016-1* [Docket No. 262] (the “Application”).

2. On July 31, 2025, the Debtors filed the *First Supplemental Declaration of Olayinka Kukoyi in Support of the Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Compliance and Tax Consulting Services Effective as of June 11, 2025, and (II) Waiving Certain Information Requirements of Local Rule 2016-1* [Docket No. 452] (the “Supplemental Declaration”).

<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.



3. Pursuant to the notice of the Application, objections to entry of an order granting the Application were due no later than **July 31, 2025 at 4:00 p.m. (prevailing Eastern Time)**.

4. The Debtors received informal comments from the Office of the United States Trustee (the “U.S. Trustee”) with respect to the relief requested in the Application.

5. Attached hereto as **Exhibit A** is a proposed form of order granting the Application (the “Proposed Order”), which incorporates comments from the U.S. Trustee. The U.S. Trustee does not object to entry of the Proposed Order.

6. Attached hereto as **Exhibit B** is a redline of the Proposed Order, showing changes from the proposed order attached to the Application.

7. The Debtors respectfully request entry of the Proposed Order at the Court’s earliest convenience.

*[Remainder of Page Intentionally Left Blank]*

Dated: August 1, 2025  
Wilmington, Delaware

*/s/ Laura Davis Jones*

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*Proposed Co-Counsel for the Debtors  
and Debtors in Possession*

*Proposed Co-Counsel for the Debtors  
and Debtors in Possession*

**Exhibit A**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

|  |                                 |   |
|--|---------------------------------|---|
| In re:<br><br>MARELLI AUTOMOTIVE LIGHTING USA LLC,<br><i>et al.</i> , <sup>1</sup><br><br><div style="text-align: center;">Debtors.             </div> | )<br>)<br>)<br>)<br>)<br>)<br>) | Chapter 11<br><br>Case No. 25-11034 (CTG)<br><br>(Jointly Administered)<br>Re. Docket No. 262 |
|--|---------------------------------|---|

**ORDER (I) AUTHORIZING  
THE DEBTORS TO RETAIN AND EMPLOY KPMG LLP  
TO PROVIDE TAX CONSULTING AND TAX COMPLIANCE  
SERVICES EFFECTIVE AS OF JUNE 11, 2025, AND (II) WAIVING  
CERTAIN INFORMATION REQUIREMENTS OF LOCAL RULE 2016-1**

Upon the application (the “Application”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), for entry of an order pursuant to sections 327(a) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), authorizing them to retain and employ KPMG LLP (“KPMG”) to provide tax consulting and tax compliance services to the Debtors in the above-captioned chapter 11 cases (collectively, the “Chapter 11 Cases”), effective as of the Petition Date;<sup>2</sup> and upon the *Declaration of Olayinka Kukoyi in Support of the Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance Services Effective as of June 11, 2025*,

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

*and (II) Waiving Certain Information Requirements of Local Rule 2016-1* (the “Declaration”) in support thereof; and upon the first supplemental declaration of Olayinka Kukoyi, dated July 31, 2025 (the “Supplemental Declaration” and together with the Declaration, the “Declarations”) in further support of the Application; and the Court being satisfied based on the representations made in the Application and the Declarations that KPMG represents no interest adverse to the Debtors’ estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors’ estates; the terms of the Engagement Letters are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby:

1. The Application is granted as modified herein.
2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, the Debtors are authorized to retain and employ KPMG to provide tax consulting and tax compliance services to the Debtors on the terms set forth in the Application and the Engagement Letters, as modified by this Order.
3. KPMG shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, any interim compensation orders entered by this Court, and any other applicable orders of this Court; *provided, however*, that, notwithstanding anything to the contrary contained in the Application, the Declarations, or

the Engagement Letters, solely with respect to any and all services provided on a fixed fee basis, KPMG shall be compensated and reimbursed pursuant to section 328(a) of the Bankruptcy Code and KPMG's fees and expenses shall not be evaluated under the standard set forth in section 330 of the Bankruptcy Code, except that, notwithstanding any provision to the contrary in this Order, the Application, the Declarations, or the Engagement Letters, the U.S. Trustee shall retain all rights and be entitled to object to KPMG's request(s) for fees and reimbursement of expenses under the standards provided in sections 330 and 331 of the Bankruptcy Code.

4. The Debtors are authorized to pay KPMG's fees and to reimburse KPMG for its actual, reasonable, and documented out-of-pocket costs and expenses as provided in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters.

5. The terms and conditions of the Engagement Letters, as modified by this Order, are approved.

6. KPMG will file monthly, interim, and final fee applications for allowance of its compensation and reimbursement of its expenses in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, any applicable U.S. Trustee Guidelines ("Fee Guidelines"), and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters, *provided* that the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Fee Guidelines are hereby modified such that, with respect to all services provided on a fixed fee basis, KPMG's professionals shall only be required to maintain reasonably detailed time records in one-half (1/2) hour increments and will submit, with any

interim or final fee application, together with the time records, a narrative summary of services rendered and project category, each professional rendering the services, and the total amount of compensation sought by KPMG. With respect to KPMG's hourly fees, KPMG shall keep reasonably detailed time records in one tenth (1/10) hour increments in accordance with the Local Rules and the Fee Guidelines and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of the services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by KPMG.

7. In the event that, during the pendency of these cases, KPMG seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be included in KPMG's fee applications and such invoices and time records shall be in compliance with the Bankruptcy Local Rules, and shall be subject to approval of the Court under the standards of Bankruptcy Code sections 330 and 331, without regard to whether such attorney has been retained under Bankruptcy Code section 327 and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code. Notwithstanding the foregoing, KPMG shall only be reimbursed for any legal fees incurred in connection with defending any of KPMG's fee applications in these Chapter 11 Cases to the extent permitted under applicable law and the decisions of the Court.

8. To the extent the Debtors and KPMG enter into any additional engagement letter(s), including for accounting advisory services, the Debtors will file such engagement letter(s) with the Court and serve such engagement letter(s) upon the U.S. Trustee, counsel to the agents for the Debtors' post-petition secured lenders, and counsel to the Official Committee of Unsecured Creditors. To the extent any of such parties object, within 10 days of such new engagement

letter(s) being filed and served, to the additional services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order.

9. The following terms apply during the pendency of the Debtors' Chapter 11 Cases:

- (a) KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefor are approved by the Court; *provided that*, to the extent additional engagement letter(s) are filed with the Court and no parties object to such engagement letter(s) in accordance with the procedures described in the immediately preceding Ordered paragraph, such engagement letter(s) shall be deemed approved by the Court;
- (b) The Debtors' estates shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from KPMG's bad faith, gross negligence or willful misconduct; or (ii) for a contractual dispute in which the Debtors allege the breach of KPMG's contractual obligations unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003), or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) *infra*, to be a claim or expense for which KPMG is not entitled to receive indemnity, contribution, or reimbursement under the terms of the Engagement Letters as modified by this Order; and
- (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these Chapter 11 Cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefor in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors obligation to indemnify KPMG. All

parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement.

10. Prior to any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG shall file a supplemental declaration with this Court and provide 10 business days' notice to the Debtors and the U.S. Trustee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code and all rates and rate increases are subject to review by this Court.

11. Notwithstanding anything in the Application or the Engagement Letters to the contrary, KPMG shall (i) to the extent that KPMG uses the services of independent contractors, subcontractors, or employees of foreign or domestic affiliates or subsidiaries (collectively, the "Contractors") in these cases, KPMG shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for KPMG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

12. The Debtors shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

13. During the pendency of the Chapter 11 Cases, paragraph 6 of the Standard Terms and Conditions is deleted.

14. The Debtors are authorized to take all actions necessary to effectuate the relief

granted in this Order in accordance with the Application.

15. Notwithstanding anything in the Application or the Engagement Letters to the contrary, during the pendency of the Chapter 11 Cases, this Court retains jurisdiction over all matters arising out of and/or pertaining to KPMG's engagement until such jurisdiction is relinquished.

16. During the pendency of the Chapter 11 Cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

**Exhibit B**

[Different first page setting changed from on in original to off in modified.].

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

|  |                                 |   |
|--|---------------------------------|---|
| In re:<br><br>MARELLI AUTOMOTIVE LIGHTING USA LLC,<br><i>et al.</i> , <sup>1</sup><br><br><div style="text-align: center;">Debtors.             </div> | )<br>)<br>)<br>)<br>)<br>)<br>) | Chapter 11<br><br>Case No. 25-11034 (CTG)<br><br>(Jointly Administered)<br><br><a href="#">Re. Docket No. 262</a> |
|--|---------------------------------|---|

**ORDER (I) AUTHORIZING  
THE DEBTORS TO RETAIN AND EMPLOY KPMG LLP  
TO PROVIDE TAX CONSULTING AND TAX COMPLIANCE  
SERVICES EFFECTIVE AS OF JUNE 11, 2025, AND (II) WAIVING  
CERTAIN INFORMATION REQUIREMENTS OF LOCAL RULE 2016-1**

Upon the application (the “Application”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), for entry of an order pursuant to sections 327(a) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), authorizing them to retain and employ KPMG LLP (“KPMG”) to provide tax consulting and tax compliance services to the Debtors in the above-captioned chapter 11 cases (collectively, the “Chapter 11 Cases”), effective as of the Petition Date;<sup>+2</sup> and upon the *Declaration of Olayinka Kukoyi in Support of the Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance*

<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

<sup>+2</sup> Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

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*[Different first page setting changed from on in original to off in modified.]*

*Services Effective as of June 11, 2025, and (II) Waiving Certain Information Requirements of Local Rule 2016-1* (the “Declaration”) in support thereof; and upon the first supplemental declaration of Olayinka Kukoyi, dated July 31, 2025 (the “Supplemental Declaration” and together with the Declaration, the “Declarations”) in further support of the Application; and the Court being satisfied based on the representations made in the Application and ~~in~~ the Declarations that KPMG represents no interest adverse to the Debtors’ estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors’ estates; the terms of the Engagement Letters are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby:

1. The Application is granted as modified herein.
2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, the Debtors are authorized to retain and employ KPMG to provide tax consulting and tax compliance services to the Debtors on the terms set forth in the Application and the Engagement Letters, as modified by this Order.
3. KPMG shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, any interim compensation orders entered by this Court, and any other applicable orders of this Court; *provided, however,*

*[Different first page setting changed from on in original to off in modified.]*

*[Different first page setting changed from on in original to off in modified.]*

that, notwithstanding anything to the contrary contained in the Application, the Declaration<sup>s</sup>, or the Engagement Letters, solely with respect to any and all services provided on a fixed fee basis, KPMG shall be compensated and reimbursed pursuant to section 328(a) of the Bankruptcy Code and KPMG's fees and expenses shall not be evaluated under the standard set forth in section 330 of the Bankruptcy Code, except that, notwithstanding any provision to the contrary in this Order, the Application, the Declaration<sup>s</sup>, or the Engagement Letters, the U.S. Trustee shall retain all rights and be entitled to object to KPMG's request(s) for fees and reimbursement of expenses under the standards provided in sections 330 and 331 of the Bankruptcy Code.

4. The Debtors are authorized to pay KPMG's fees and to reimburse KPMG for its actual, reasonable, and documented out-of-pocket costs and expenses as provided in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters.

5. The terms and conditions of the Engagement Letters, as modified by this Order, are approved.

6. KPMG will file monthly, interim, and final fee applications for allowance of its compensation and reimbursement of its expenses in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, any applicable U.S. Trustee Guidelines ("Fee Guidelines"), and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters, *provided* that the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Fee Guidelines are hereby modified such that, with respect to all services provided on a fixed fee basis, KPMG's professionals shall only be required to maintain

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reasonably detailed time records in one-half (1/2) hour increments and will submit, with any interim or final fee application, together with the time records, a narrative summary of services rendered and project category, each professional rendering the services, and the total amount of compensation sought by KPMG. With respect to KPMG's hourly fees, KPMG shall keep reasonably detailed time records in one tenth (1/10) hour increments in accordance with the Local Rules and the Fee Guidelines and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of the services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by KPMG.

7. In the event that, during the pendency of these cases, KPMG seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be included in KPMG's fee applications and such invoices and time records shall be in compliance with the Bankruptcy Local Rules, and shall be subject to approval of the Court under the standards of Bankruptcy Code sections 330 and 331, without regard to whether such attorney has been retained under Bankruptcy Code section 327 and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code. Notwithstanding the foregoing, KPMG shall only be reimbursed for any legal fees incurred in connection with defending any of KPMG's fee applications in these Chapter 11 Cases to the extent permitted under applicable law and the decisions of the Court.

8. To the extent the Debtors and KPMG enter into any additional engagement letter(s), including for accounting advisory services, the Debtors will file such engagement letter(s) with the Court and serve such engagement letter(s) upon the U.S. Trustee, counsel to the agents for the Debtors' post-petition secured lenders, and counsel to the Official Committee of

*[Different first page setting changed from on in original to off in modified.]*

[Different first page setting changed from on in original to off in modified.].

Unsecured Creditors. To the extent any of such parties object, within 10 days of such new engagement letter(s) being filed and served, to the additional services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order.

9. The following terms apply during the pendency of the Debtors' Chapter 11 Cases:

- (a) KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefor are approved by the Court; *provided* that, to the extent additional engagement letter(s) are filed with the Court and no parties object to such engagement letter(s) in accordance with the procedures described in the immediately preceding Ordered paragraph, such engagement letter(s) shall be deemed approved by the Court;
- (b) The Debtors' estates shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from KPMG's bad faith, ~~self-dealing, breach of fiduciary duty (if any such duty exists)~~, gross negligence or willful misconduct; or (ii) for a contractual dispute in which the Debtors allege the breach of KPMG's contractual obligations unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003), or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) *infra*, to be a claim or expense for which KPMG is not entitled to receive indemnity, contribution, or reimbursement under the terms of the Engagement Letters as modified by this Order; and
- (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these Chapter 11 Cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefor in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall

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*[Different first page setting changed from on in original to off in modified.]*

have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors obligation to indemnify KPMG. All parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement.

10. Prior to any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG shall file a supplemental declaration with this Court and provide 10 business days' notice to the Debtors and the U.S. Trustee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code and all rates and rate increases are subject to review by this Court.

11. Notwithstanding anything in the Application or the Engagement Letters to the contrary, KPMG shall (i) to the extent that KPMG uses the services of independent contractors, subcontractors, or employees of foreign or domestic affiliates or subsidiaries (collectively, the "Contractors") in these cases, KPMG shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for KPMG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

12. The Debtors shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

*[Different first page setting changed from on in original to off in modified.]*

*[Different first page setting changed from on in original to off in modified.]*

13. During the pendency of the Chapter 11 Cases, paragraph 6 of the Standard Terms and Conditions is deleted.

14. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

15. Notwithstanding anything in the Application or the Engagement Letters to the contrary, during the pendency of the Chapter 11 Cases, this Court retains ~~exclusive~~ jurisdiction over all matters arising out of and/or pertaining to KPMG's engagement until such jurisdiction is relinquished.

16. During the pendency of the Chapter 11 Cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

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**Exhibit A**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

|                                      |   |                           |
|--------------------------------------|---|---------------------------|
| In re:                               | ) |                           |
|                                      | ) | Chapter 11                |
|                                      | ) |                           |
| MARELLI AUTOMOTIVE LIGHTING USA LLC, | ) | Case No. 25-11034 (CTG)   |
| <i>et al.</i> , <sup>1</sup>         | ) |                           |
| Debtors.                             | ) | (Jointly Administered)    |
|                                      | ) | <b>Re. Docket No. 262</b> |

**ORDER (I) AUTHORIZING  
THE DEBTORS TO RETAIN AND EMPLOY KPMG LLP  
TO PROVIDE TAX CONSULTING AND TAX COMPLIANCE  
SERVICES EFFECTIVE AS OF JUNE 11, 2025, AND (II) WAIVING  
CERTAIN INFORMATION REQUIREMENTS OF LOCAL RULE 2016-1**

Upon the application (the “Application”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), for entry of an order pursuant to sections 327(a) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), authorizing them to retain and employ KPMG LLP (“KPMG”) to provide tax consulting and tax compliance services to the Debtors in the above-captioned chapter 11 cases (collectively, the “Chapter 11 Cases”), effective as of the Petition Date;<sup>2</sup> and upon the *Declaration of Olayinka Kukoyi in Support of the Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance Services Effective as of June 11, 2025*,

<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

*and (II) Waiving Certain Information Requirements of Local Rule 2016-1* (the “Declaration”) in support thereof; and upon the first supplemental declaration of Olayinka Kukoyi, dated July 31, 2025 (the “Supplemental Declaration” and together with the Declaration, the “Declarations”) in further support of the Application; and the Court being satisfied based on the representations made in the Application and the Declarations that KPMG represents no interest adverse to the Debtors’ estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors’ estates; the terms of the Engagement Letters are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby:

1. The Application is granted as modified herein.
2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, the Debtors are authorized to retain and employ KPMG to provide tax consulting and tax compliance services to the Debtors on the terms set forth in the Application and the Engagement Letters, as modified by this Order.
3. KPMG shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, any interim compensation orders entered by this Court, and any other applicable orders of this Court; *provided, however*, that, notwithstanding anything to the contrary contained in the Application, the Declarations, or

the Engagement Letters, solely with respect to any and all services provided on a fixed fee basis, KPMG shall be compensated and reimbursed pursuant to section 328(a) of the Bankruptcy Code and KPMG's fees and expenses shall not be evaluated under the standard set forth in section 330 of the Bankruptcy Code, except that, notwithstanding any provision to the contrary in this Order, the Application, the Declarations, or the Engagement Letters, the U.S. Trustee shall retain all rights and be entitled to object to KPMG's request(s) for fees and reimbursement of expenses under the standards provided in sections 330 and 331 of the Bankruptcy Code.

4. The Debtors are authorized to pay KPMG's fees and to reimburse KPMG for its actual, reasonable, and documented out-of-pocket costs and expenses as provided in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters.

5. The terms and conditions of the Engagement Letters, as modified by this Order, are approved.

6. KPMG will file monthly, interim, and final fee applications for allowance of its compensation and reimbursement of its expenses in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, any applicable U.S. Trustee Guidelines ("Fee Guidelines"), and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters, *provided* that the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Fee Guidelines are hereby modified such that, with respect to all services provided on a fixed fee basis, KPMG's professionals shall only be required to maintain reasonably detailed time records in one-half (1/2) hour increments and will submit, with any

interim or final fee application, together with the time records, a narrative summary of services rendered and project category, each professional rendering the services, and the total amount of compensation sought by KPMG. With respect to KPMG's hourly fees, KPMG shall keep reasonably detailed time records in one tenth (1/10) hour increments in accordance with the Local Rules and the Fee Guidelines and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of the services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by KPMG.

7. In the event that, during the pendency of these cases, KPMG seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be included in KPMG's fee applications and such invoices and time records shall be in compliance with the Bankruptcy Local Rules, and shall be subject to approval of the Court under the standards of Bankruptcy Code sections 330 and 331, without regard to whether such attorney has been retained under Bankruptcy Code section 327 and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code. Notwithstanding the foregoing, KPMG shall only be reimbursed for any legal fees incurred in connection with defending any of KPMG's fee applications in these Chapter 11 Cases to the extent permitted under applicable law and the decisions of the Court.

8. To the extent the Debtors and KPMG enter into any additional engagement letter(s), including for accounting advisory services, the Debtors will file such engagement letter(s) with the Court and serve such engagement letter(s) upon the U.S. Trustee, counsel to the agents for the Debtors' post-petition secured lenders, and counsel to the Official Committee of Unsecured Creditors. To the extent any of such parties object, within 10 days of such new engagement

letter(s) being filed and served, to the additional services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order.

9. The following terms apply during the pendency of the Debtors' Chapter 11 Cases:
  - (a) KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefor are approved by the Court; *provided that*, to the extent additional engagement letter(s) are filed with the Court and no parties object to such engagement letter(s) in accordance with the procedures described in the immediately preceding Ordered paragraph, such engagement letter(s) shall be deemed approved by the Court;
  - (b) The Debtors' estates shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from KPMG's bad faith, gross negligence or willful misconduct; or (ii) for a contractual dispute in which the Debtors allege the breach of KPMG's contractual obligations unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003), or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) *infra*, to be a claim or expense for which KPMG is not entitled to receive indemnity, contribution, or reimbursement under the terms of the Engagement Letters as modified by this Order; and
  - (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these Chapter 11 Cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefor in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors obligation to indemnify KPMG. All

parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement.

10. Prior to any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG shall file a supplemental declaration with this Court and provide 10 business days' notice to the Debtors and the U.S. Trustee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code and all rates and rate increases are subject to review by this Court.

11. Notwithstanding anything in the Application or the Engagement Letters to the contrary, KPMG shall (i) to the extent that KPMG uses the services of independent contractors, subcontractors, or employees of foreign or domestic affiliates or subsidiaries (collectively, the "Contractors") in these cases, KPMG shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for KPMG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

12. The Debtors shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

13. During the pendency of the Chapter 11 Cases, paragraph 6 of the Standard Terms and Conditions is deleted.

14. The Debtors are authorized to take all actions necessary to effectuate the relief

granted in this Order in accordance with the Application.

15. Notwithstanding anything in the Application or the Engagement Letters to the contrary, during the pendency of the Chapter 11 Cases, this Court retains jurisdiction over all matters arising out of and/or pertaining to KPMG's engagement until such jurisdiction is relinquished.

16. During the pendency of the Chapter 11 Cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

**Exhibit B**

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

|  |                                 |   |
|--|---------------------------------|---|
| In re:<br><br>MARELLI AUTOMOTIVE LIGHTING USA LLC,<br><i>et al.</i> , <sup>1</sup><br><br><div style="text-align: center;">Debtors.             </div> | )<br>)<br>)<br>)<br>)<br>)<br>) | Chapter 11<br><br>Case No. 25-11034 (CTG)<br><br>(Jointly Administered)<br><br><a href="#">Re. Docket No. 262</a> |
|--|---------------------------------|---|

**ORDER (I) AUTHORIZING  
THE DEBTORS TO RETAIN AND EMPLOY KPMG LLP  
TO PROVIDE TAX CONSULTING AND TAX COMPLIANCE  
SERVICES EFFECTIVE AS OF JUNE 11, 2025, AND (II) WAIVING  
CERTAIN INFORMATION REQUIREMENTS OF LOCAL RULE 2016-1**

Upon the application (the “Application”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), for entry of an order pursuant to sections 327(a) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), authorizing them to retain and employ KPMG LLP (“KPMG”) to provide tax consulting and tax compliance services to the Debtors in the above-captioned chapter 11 cases (collectively, the “Chapter 11 Cases”), effective as of the Petition Date;<sup>+2</sup> and upon the *Declaration of Olayinka Kukoyi in Support of the Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance*

<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

<sup>+2</sup> Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

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*Services Effective as of June 11, 2025, and (II) Waiving Certain Information Requirements of Local Rule 2016-1* (the “Declaration”) in support thereof; and upon the first supplemental declaration of Olayinka Kukoyi, dated July 31, 2025 (the “Supplemental Declaration” and together with the Declaration, the “Declarations”) in further support of the Application; and the Court being satisfied based on the representations made in the Application and ~~in~~ the Declarations that KPMG represents no interest adverse to the Debtors’ estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors’ estates; the terms of the Engagement Letters are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby:

1. The Application is granted as modified herein.
2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, the Debtors are authorized to retain and employ KPMG to provide tax consulting and tax compliance services to the Debtors on the terms set forth in the Application and the Engagement Letters, as modified by this Order.
3. KPMG shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, any interim compensation orders entered by this Court, and any other applicable orders of this Court; *provided, however,*

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*[Different first page setting changed from on in original to off in modified.]*

that, notwithstanding anything to the contrary contained in the Application, the Declaration<sup>s</sup>, or the Engagement Letters, solely with respect to any and all services provided on a fixed fee basis, KPMG shall be compensated and reimbursed pursuant to section 328(a) of the Bankruptcy Code and KPMG's fees and expenses shall not be evaluated under the standard set forth in section 330 of the Bankruptcy Code, except that, notwithstanding any provision to the contrary in this Order, the Application, the Declaration<sup>s</sup>, or the Engagement Letters, the U.S. Trustee shall retain all rights and be entitled to object to KPMG's request(s) for fees and reimbursement of expenses under the standards provided in sections 330 and 331 of the Bankruptcy Code.

4. The Debtors are authorized to pay KPMG's fees and to reimburse KPMG for its actual, reasonable, and documented out-of-pocket costs and expenses as provided in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters.

5. The terms and conditions of the Engagement Letters, as modified by this Order, are approved.

6. KPMG will file monthly, interim, and final fee applications for allowance of its compensation and reimbursement of its expenses in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, any applicable U.S. Trustee Guidelines ("Fee Guidelines"), and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters, *provided* that the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Fee Guidelines are hereby modified such that, with respect to all services provided on a fixed fee basis, KPMG's professionals shall only be required to maintain

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reasonably detailed time records in one-half (1/2) hour increments and will submit, with any interim or final fee application, together with the time records, a narrative summary of services rendered and project category, each professional rendering the services, and the total amount of compensation sought by KPMG. With respect to KPMG's hourly fees, KPMG shall keep reasonably detailed time records in one tenth (1/10) hour increments in accordance with the Local Rules and the Fee Guidelines and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of the services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by KPMG.

7. In the event that, during the pendency of these cases, KPMG seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be included in KPMG's fee applications and such invoices and time records shall be in compliance with the Bankruptcy Local Rules, and shall be subject to approval of the Court under the standards of Bankruptcy Code sections 330 and 331, without regard to whether such attorney has been retained under Bankruptcy Code section 327 and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code. Notwithstanding the foregoing, KPMG shall only be reimbursed for any legal fees incurred in connection with defending any of KPMG's fee applications in these Chapter 11 Cases to the extent permitted under applicable law and the decisions of the Court.

8. To the extent the Debtors and KPMG enter into any additional engagement letter(s), including for accounting advisory services, the Debtors will file such engagement letter(s) with the Court and serve such engagement letter(s) upon the U.S. Trustee, counsel to the agents for the Debtors' post-petition secured lenders, and counsel to the Official Committee of

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Unsecured Creditors. To the extent any of such parties object, within 10 days of such new engagement letter(s) being filed and served, to the additional services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order.

9. The following terms apply during the pendency of the Debtors' Chapter 11 Cases:

- (a) KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefor are approved by the Court; *provided* that, to the extent additional engagement letter(s) are filed with the Court and no parties object to such engagement letter(s) in accordance with the procedures described in the immediately preceding Ordered paragraph, such engagement letter(s) shall be deemed approved by the Court;
- (b) The Debtors' estates shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from KPMG's bad faith, ~~self-dealing, breach of fiduciary duty (if any such duty exists)~~, gross negligence or willful misconduct; or (ii) for a contractual dispute in which the Debtors allege the breach of KPMG's contractual obligations unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003), or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) *infra*, to be a claim or expense for which KPMG is not entitled to receive indemnity, contribution, or reimbursement under the terms of the Engagement Letters as modified by this Order; and
- (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these Chapter 11 Cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefor in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall

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have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors obligation to indemnify KPMG. All parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement.

10. Prior to any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG shall file a supplemental declaration with this Court and provide 10 business days' notice to the Debtors and the U.S. Trustee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code and all rates and rate increases are subject to review by this Court.

11. Notwithstanding anything in the Application or the Engagement Letters to the contrary, KPMG shall (i) to the extent that KPMG uses the services of independent contractors, subcontractors, or employees of foreign or domestic affiliates or subsidiaries (collectively, the "Contractors") in these cases, KPMG shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for KPMG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

12. The Debtors shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

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*[Different first page setting changed from on in original to off in modified.]*

13. During the pendency of the Chapter 11 Cases, paragraph 6 of the Standard Terms and Conditions is deleted.

14. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

15. Notwithstanding anything in the Application or the Engagement Letters to the contrary, during the pendency of the Chapter 11 Cases, this Court retains ~~exclusive~~ jurisdiction over all matters arising out of and/or pertaining to KPMG's engagement until such jurisdiction is relinquished.

16. During the pendency of the Chapter 11 Cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

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