

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

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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. 487</b>

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**DECLARATION  
OF DISINTERESTEDNESS  
OF TSAR & TSAI LAW FIRM PURSUANT TO THE ORDER  
AUTHORIZING THE DEBTORS TO RETAIN AND COMPENSATE  
PROFESSIONALS UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

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I, Yvonne Liu, declare under penalty of perjury:

1. I am a Partner of Tsar & Tsai Law Firm, located at 11F., No. 100, Songren Rd., Xinyi Dist., Taipei City 110016, Taiwan (R.O.C.) (the “Firm”).
2. Marelli Holdings Co., Ltd. and certain of its affiliates, as debtors and debtors in possession (collectively, the “Debtors”), have requested that the Firm provide legal services to the Debtors, and the Firm has consented to provide such services.
3. The Firm may have performed services in the past, may currently perform services, and may perform services in the future in matters unrelated to these chapter 11 cases for persons that are parties in interest in the Debtors’ chapter 11 cases. The Firm does not, however, perform services for any such person relating to these chapter 11 cases, or have any relationship with any such person, their attorneys, or their accountants that would be adverse to the Debtors or their estates with respect to the matter(s) upon which the Firm is to be employed.

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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 is 26555 Northwestern Highway, Southfield, Michigan 48033.



4. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be employed by the Debtors, claimants, and parties in interest in these chapter 11 cases.

5. Neither I nor any principal, partner, director, or officer of, or professional employed by, the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principal and regular employees of the Firm.

6. Neither I nor any principal, partner, director, or officer of, or professional employed by, the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates with respect to the matter(s) upon which the Firm is to be employed.

7. As of June 11, 2025, the Petition Date, the Debtors owed the Firm \$0 for prepetition services, the payment of which is subject to the limitations contained in title 11 of the United States Code, 11 U.S.C. §§ 101–1532.

8. The Firm was retained in January 2020.

9. As of the Petition Date, which was the date on which the Debtors commenced these chapter 11 cases, the Firm was not party to an agreement for indemnification with certain of the Debtors.

10. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

September 4, 2025

/s/ Yvonne Liu

Tsar & Tsai Law Firm