

**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> , ¹)	
Debtors.)	(Jointly Administered)
)	Re. Docket No: 262

**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 CONSULTING
AND TAX COMPLIANCE SERVICES EFFECTIVE AS OF JUNE 11, 2025, AND
(II) WAIVING CERTAIN INFORMATION REQUIREMENTS OF LOCAL RULE 2016-1**

I, Olayinka Kukoyi, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a Delaware limited liability partnership (“KPMG”). I submit this supplemental declaration (the “Supplemental Declaration”) on behalf of KPMG in support of the application (the “Application”)² of the above-captioned debtors and debtors-in-possession (the “Debtors”) for entry of an order, pursuant to sections 327(a) and 328 of title 11 of the United States Code (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 the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), authorizing the Debtors to retain and employ KPMG to provide tax consulting and tax compliance services to the Debtors effective as of the Petition Date. I am authorized to

¹ 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.

² Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.



make this declaration on behalf of KPMG. I make this declaration based on my own knowledge, review of KPMG business records, and discussions with other professionals at KPMG.

2. This Supplemental Declaration amends and otherwise supplements my Declaration, dated July 10, 2025 (the “Initial Declaration”), which is attached as Exhibit B to the Application, as set forth herein.

3. Paragraph 23 of the Initial Declaration is updated as follows: as of the Petition Date, the Debtors owed KPMG approximately \$582,000 for unpaid fees and/or expenses. In addition, after application of outstanding prepetition amounts owed by the Debtors to KPMG for debt restructuring related services against the retainer held by KPMG, the balance of the retainer as of the Petition Date is approximately \$218,000. KPMG reserves the right to apply such retainer to any outstanding prepetition amounts owing by the Debtors. For the avoidance of doubt, as set forth in the Initial Declaration, after application of the retainer, KPMG agrees to waive any and all amounts owed for professional services rendered prior to the Petition Date. As set forth in the Initial Declaration, in the event that the amount of the retainer exceeds the amount of any fees and expenses incurred prior to the Petition Date, KPMG will credit the difference to the Debtors in its first monthly fee application.

4. This Supplemental Declaration is provided in accordance with sections 327 and 328 of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 31st day of July, 2025.

/s/ Olayinka Kukoyi
Olayinka Kukoyi
KPMG LLP
811 Main Street
Houston, TX 77022