

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)
	)	

**FOURTH MONTHLY FEE APPLICATION OF KPMG LLP  
PROVIDING TAX COMPLIANCE AND TAX CONSULTING SERVICES TO  
THE DEBTORS REQUESTING ALLOWANCE OF COMPENSATION FOR  
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED  
FOR THE PERIOD DECEMBER 1, 2025 THROUGH DECEMBER 31, 2025**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	August 4, 2025 <i>Effective as of</i> June 11, 2025
Period for which compensation and reimbursement is sought:	December 1, 2025 through December 31, 2025
Amount of Compensation sought as actual, reasonable, and necessary:	\$ 76,462.25
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$ 0.00
This is a: <u> X </u> Monthly <u> </u> Interim <u> </u> Final Application	

<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.veritagl.com>. MARELLI AUTOMOTIVE LIGHTING USA LLC's principal place of business at chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan.



**Prior Monthly Fee Applications Filed:**

Monthly Fee Application Filing Date & Docket No.	Period Covered	Total Fees Requested	Total Expenses Requested	CNO Filing Date & Docket No.	Amount of Fees Authorized to be Paid	Amount of Expenses Authorized to be Paid (100%)
8/18/2025 No. 700	6/11/25 - 7/31/25	\$960,054.65 <sup>1</sup>	\$686.82	9/9/2025 No. [921]	\$960,054.65 <sup>2</sup>	\$686.82
10/20/2025 No. 1096	8/01/25 - 9/30/25	\$150,490.45	\$0.00	11/12/2025 No. [1209]	\$150,490.45	\$0.00
12/19/2025 No. 1374	10/01/25 - 11/30/25	\$121,340.71	\$0.00	1/12/2026 No. [1504]	\$121,340.71	\$0.00
<b>TOTALS</b>		<b>\$1,231,885.81</b>	<b>\$686.82</b>		<b>\$1,231,885.81</b>	<b>\$686.82</b>

<sup>1</sup> KPMG requested Court approval of total fees in the amount of \$960,054.65, however factoring in the application of the retainer balance in the amount of \$218,577.00, KPMG only sought payment of fees in the amount of \$741,477.65.

<sup>2</sup> Payment amount requested reflects application of retainer balance.

**Prior Interim Fee Applications Filed:**

Prior Interim Fee Applications Filed								
Interim Period	Docket Number	Date Filed	Period Covered	Total Fees	Total Expenses	Total Fees Requested	Interim Fees Approved	Interim Expenses Approved
1st	No. [1196]	10/31/25	6/11/25 - 9/30/25	\$ 1,110,545.10 <sup>1</sup>	\$ 686.82	\$ 1,110,545.10	\$ 1,110,545.10	\$ 686.82
<b>Total</b>				<b>\$ 1,110,545.10</b>	<b>\$ 686.82</b>	<b>\$ 1,110,545.10</b>	<b>\$ 1,110,545.10</b>	<b>\$ 686.82</b>

<sup>1</sup> KPMG requested Court approval of total fees in the amount of \$960,054.65 in its first monthly fee application [Docket number 700], however after factoring in the application of the retainer balance in the amount of \$218,577.00, KPMG only sought payment of fees in the amount of \$741,477.65 for its first monthly fee application.

**ATTACHMENT B**  
**TO FEE APPLICATION**  
**COMPENSATION BY PROFESSIONAL**

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
Ana Simunovic	Senior Associate - Bankruptcy	17.7	\$ 323		\$ 5,717.10
Angel Tellez	Associate - Global Mobility Services	2.0	\$ 300		\$ 600.00
Brindusa Ghebarta	Manager - Global Mobility Services	0.5	\$ 490		\$ 245.00
Carlos Reyes	Manager - Global Mobility Services	0.5	\$ 490		\$ 245.00
Carlotta Bertù	Senior Manager - Legal & Tax Consulting	3.6	\$ 350	(1)	\$ 1,259.83
David Gonzalez	Senior Associate - Global Mobility Services	0.5	\$ 410		\$ 205.00
Dylan Taylor	Manager - Mergers & Acquisitions Tax	3.7	\$ 1,122		\$ 4,151.40
Fabio Avenale	Partner - Legal & Tax Consulting	2.3	\$ 407		\$ 935.57
Gabriele Davi	Senior Manager - Legal & Tax Consulting	5.6	\$ 350		\$ 1,959.73
Jenny Huang	Senior Associate - Mergers & Acquisitions Tax	1.1	\$ 850	(1)	\$ 935.00
Linda Ng	Partner - International Tax	1.0	\$ 1,386		\$ 1,386.00
Lorenzo Bellavite	Partner - Legal & Tax Consulting	1.5	\$ 407		\$ 610.15
Michael Zhou	Senior Associate - Global Mobility Services	0.7	\$ 410		\$ 287.00
Oliver Heinsen	Partner - Corporate Tax Services	3.6	\$ 996		\$ 3,586.80
Scott Thursam	Senior Manager - Global Mobility Services	2.0	\$ 650		\$ 1,300.00
Serena Xu	Managing Director - Mergers & Acquisitions Tax	14.4	\$ 1,343		\$ 19,339.20
Serena Violi	Senior Manager - Global Mobility Services	4.0	\$ 553		\$ 2,211.46
Sonia Stricker	Manager - Corporate Tax Services	1.5	\$ 630		\$ 944.87
Stephan Raab	Senior Manager - Indirect Tax Services	3.0	\$ 741		\$ 2,223.23
Wendy Shaffer	Associate Director - Bankruptcy	1.9	\$ 438		\$ 832.20
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	0.3	\$ 1,432		\$ 429.60
<b>Total Hours and Hourly Fees at Discounted Rates</b>		<b>71.4</b>			<b>\$ 49,404.14</b>
<b>Total Fixed Fees for Global Mobility Services - Exhibit C2</b>					<b>\$ 27,058.11</b>
<b>Total Hourly and Fixed Fees</b>					<b>\$ 76,462.25</b>
Out of Pocket Expenses					\$ -
<b>Total Fees &amp; Out of Pocket Expenses</b>					<b>\$ 76,462.25</b>
Less Holdback Adjustment (20%)					\$ (15,292.45)
<b>Net Requested Fees &amp; Out of Pocket Expenses</b>					<b>\$ 61,169.80</b>
<b>Blended Hourly Rate (Exclusive of Fixed Fees)</b>			<b>\$ 691.93</b>		

(1) Rates increased due to promotions effective 10/1/2025.

(2) Fees for services performed by KPMG Foreign Member Firms in this fourth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17631, as of December 31, 2025 (source: OANDA's currency calculator: [ecc.oanda.com/show/en](https://www.oanda.com/show/en)). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

(3) Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

**COMPENSATION BY PROJECT CATEGORY**

<b>Project Category</b>	<b>Total Hours Billed</b>	<b>Total Fees Requested</b>	
Debt Restructuring Services	41.6	\$ 37,761.38	(1)
Global Mobility Services - Fixed Fees	0.0	\$ 27,058.11	(2)
Global Mobility Services - Hourly	10.2	\$ 5,093.46	(3)
Retention Services	0.0	\$ -	
Fee Application Preparation Services	19.6	\$ 6,549.30	
<b>Total</b>	<b>71.4</b>	<b>\$ 76,462.25</b>	

(1) Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this fourth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17631, as of December 31, 2025 (source: OANDA's currency calculator: [ecc.oanda.com/show/en](http://ecc.oanda.com/show/en)). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

(2) Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

(3) Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this fourth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17631, as of December 31, 2025 (source: OANDA's currency calculator: [ecc.oanda.com/show/en](http://ecc.oanda.com/show/en)). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

**EXPENSE SUMMARY**

<b>Service Description</b>	<b>Amount</b>
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
<b>Total</b>	<b>\$ -</b>

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

In re:

MARELLI AUTOMOTIVE LIGHTING USA LLC,  
*et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 25-11034 (CTG)

(Jointly Administered)

**FOURTH MONTHLY FEE APPLICATION OF KPMG LLP  
PROVIDING TAX COMPLIANCE AND TAX CONSULTING SERVICES TO  
THE DEBTORS REQUESTING ALLOWANCE OF COMPENSATION FOR  
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED  
FOR THE PERIOD DECEMBER 1, 2025 THROUGH DECEMBER 31, 2025**

KPMG LLP<sup>2</sup>, (“KPMG”) as tax compliance and tax consulting service providers to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this Fourth Monthly Fee Application (the “Application”), pursuant to section 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-2 of the Local Rules (the “Local Rules”) of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Court”) and this Court’s *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief*, dated August 5, 2025 (the “Interim Compensation Order”) [Docket No. 477]. By this Application, KPMG seeks the allowance of compensation for professional

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

services performed and actual and necessary expenses incurred by KPMG for the period from December 1, 2025 through and including December 31, 2025 (the “Compensation Period”), in the amount of \$76,462.25 and respectfully represents:

**Background**

1. On June 11, 2025 (the “Petition Date”) each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of title 11 of the Bankruptcy Code. On June 25, 2025, the United States Trustee for the District of Delaware appointed an official committee of unsecured creditors [Docket No. 184].

2. On July 11, 2025 the Debtors filed an *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* (the “Retention Application”) [Docket No. 262] and in support of the Retention Application, the Debtors submitted the Declaration of Olayinka Kukoyi (the “Kukoyi Declaration”).

3. 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 Consulting and Tax Compliance Services Effective as of June 11, 2025, and (II) Waiving Certain Information Requirements of Local Rule 2016-1* (the “First Supplemental Declaration”) [Docket No. 452].

4. By this Court’s *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*, dated August 4, 2025 [Docket No. 466] (the “Retention Order”), the Debtors were authorized to retain KPMG to provide tax compliance and tax consulting services effective as of June 11, 2025. The Retention Order authorizes the Debtors to compensate KPMG in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court.

### **Jurisdiction**

5. This Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. This is a core proceeding within the meaning of 28 U.S.C. §157(b)(2). Venue of these chapter 11 cases in this district is proper under 28 U.S.C. §§ 1408 and 1409.

### **Summary of Application**

6. During the Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor, or other person. By this Application, KPMG requests allowance of monthly compensation of professional fees totaling \$76,462.25, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of fees or \$61,169.80 and reimbursement of one hundred percent (100%) of necessary and actual out-of-pocket expenses in the amount of \$0.00.

### **Summary of Services Rendered During the Compensation Period**

7. This Application is KPMG’s Fourth Monthly Fee Application for compensation and expense reimbursement filed in these chapter 11 cases. During the Compensation Period, KPMG provided significant professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

8. Set forth below is a summary of the significant professional services that KPMG rendered to the Debtors during the Compensation Period and annexed hereto as Exhibit A is a chart depicting KPMG professionals who rendered these services.

### **Debt Restructuring Services**

Pursuant to the Debt Restructuring Engagement Letter, KPMG analyzed foreign, U.S. federal, state, local, and international tax implications of the Debtors' potential restructuring of their debt and/or capital structure (the "Potential Restructuring"). Services under this engagement included, but were not limited to, analyses of:

- Tax implications of any dispositions of assets and/or subsidiary stock pursuant to the Potential Restructuring; and
- Tax implications of any internal reorganizations and restructuring alternatives.

### **Tax Compliance and Tax Consulting Services**

#### *Global Mobility Services*

Pursuant to the Global Mobility Engagement Letters, KPMG provided the following global mobility services to the Debtors and their authorized employees (i.e., international assignees):

- Tax advisory and modeling services in connection with corporate restructuring alternatives, focusing on U.S. and foreign tax implications, attribute management, and compliance with relevant tax regulations;

KPMG prepared:

- Mexico:
  - Activation of the Tax Mailbox for the taxpayer in 2025;
- Brazil:
  - Monthly tax calculation for professional income (November 2025);
  - Monthly tax calculation for Lexicon Payments (November 2025);
- Italy:
  - Two departure tax briefing meetings for taxpayers leaving Italy in 2025;
  - Second appointment with the tax authority to request a duplicate Italian tax code;
  - Confirmation of refurbishing expenses for Taxpayer 62 eligible for tax credit in 2025 tax returns;
  - Split analysis of taxes due on housing allowance for Taxpayer 44, including two alternative scenario calculations;
  - Audit response submitted to the tax authority, including Italian translations of 2017 and 2018 German tax returns and assessments for Taxpayer 70 (foreign tax credit audit);



- KPMG assisted with supporting documents and response to the tax authority for reimbursement of credit in the 2023 tax return;
- Support for Taxpayer 71 during 2023 tax audit; and
- Analysis of applicability of the Italian special tax regime.
- Poland:
  - Monthly tax calculation for November 2025; and
  - Amendment of the monthly tax filing for July 2025.

*Global Mobility Support Services*

Services	Comments/Description
World-Wide Compensation Reporting (Shadow Payroll)	<ul style="list-style-type: none"> <li>● KPMG gathered home and host country payment information, including payroll, accounts payable, third parties, and other pay agent information for mobile employees requiring compensation reporting for tax and cost-tracking purposes. KPMG sent notifications to pay agents at the beginning of the year outlining the reporting schedule, follow-up notifications of due dates, and reminders when information was not received. The data was reviewed for reasonableness within policy guidelines and reconciled to expected amounts, where applicable. Backup documentation was requested, if necessary. The information was then reported to payroll for inclusion in compensation and annual wage statements (e.g., US Form W2, Canada T4, etc.) or used to facilitate the preparation of ongoing tax filings.</li> <li>● Assistance from the Debtors was required for countries that failed to comply with the reporting requirements. Escalations resulted in additional fees, agreed upon separately. This information was gathered on an agreed-upon schedule.               <ul style="list-style-type: none"> <li>● The fees did not include any costs associated with preparation of corrections to compensation reporting or year-end compensation statements resulting from incorrect information or lack of information provided by the host/home countries.</li> </ul> </li> </ul>
Compensation and Status Updates	<ul style="list-style-type: none"> <li>● The Debtors were responsible for providing compensation adjustments (i.e., base salary adjustments, bonus amounts, etc.) to KPMG. The Debtors and/or the mobile employee were responsible for notifying KPMG of status changes that impacted a mobile employee's allowances and/or differentials, such as changes in family size. Any</li> </ul>

Services	Comments/Description
Compensation and Status Updates (continued)	updates to allowances based on these changes were calculated by KPMG and coordinated with the appropriate payroll(s). Late or incomplete data could have resulted in additional costs, in which case KPMG notified the Debtors of the associated fee.
Payroll Results File	<ul style="list-style-type: none"> <li>• To help ensure proper compensation delivery, the Debtors provided KPMG with payroll results after each pay cycle. KPMG took these results and reconciled them to the payroll instructions provided. The payroll results were provided in an agreed format.</li> <li>• Information was shared between KPMG and the Debtors via various secure methods (SFTP, KPMG LINK, etc.), using either automated feeds or manual delivery. KPMG allowed for user-specific access levels to ensure compensation data was viewed only by the appropriate parties.</li> </ul>
Tax Gross-Up Calculations	<ul style="list-style-type: none"> <li>• KPMG prepared the necessary tax gross-up calculations and/or provided gross-up rates related to mobile employee compensation to comply with the Debtors' home and/or host country tax and payroll withholding reporting requirements.</li> </ul>

### Fee Application Preparation

- The billing procedures required by the US Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in these cases have required significant effort to inform the timekeepers of their responsibilities, compile the detailed time and expenses entries, begin preparation of the detailed and summary schedules of fees and expenses incurred, and begin drafting the schedules included in the monthly fee application.

9. As per the Retention Application, KPMG and the Debtors agreed to a fixed fee per tax return for services relating to transaction tax compliance services. As per the schedule included in KPMG's Engagement Letter, dated December 20, 2023, KPMG's fees, inclusive of Other KPMG Entities, for global mobility tax compliance and tax consulting services are based on the agreed upon fee schedules (collectively, the "Fixed Fees"). As per the

aforementioned schedule, KPMG is requesting \$27,058.11 in fees for the global mobility services rendered during the Compensation Period.

10. All non-fixed fees billed by KPMG to the Debtors during the Compensation Period, for time expended by professionals were based on hourly rates ranging from \$300 to \$1,432 per hour. The rates reflected in this Application represent approximately a 15%-35% discount from KPMG's standard rates. Of the aggregate time expended, 8.7 hours were expended by partners, 16.3 hours were expended by managing directors and associate directors, 18.2 hours were expended by senior managers, 6.2 hours were expended by managers, and 22.0 hours were expended by senior associates and associates. KPMG's blended hourly rate for non-fixed fee services provided during the Compensation Period is \$691.93.

11. In addition to Attachment B, a summary of the hours and fees incurred by professional, and category is annexed hereto as Exhibit A and Exhibit B, respectively, and described in detail in the time records annexed hereto as Exhibits C1 – C5. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these chapter 11 cases.

12. KPMG charges its fees in these cases in accordance with the terms set forth in the Retention Application and the corresponding Kukoyi Declaration. The fees applied for herein are based on the usual and customary fees KPMG charges to its clients and are commensurate with the usual and customary rates charged for services performed.

13. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at

the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

14. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

15. During the Compensation Period, KPMG provided a focused range of professional services as requested by the Debtors. KPMG respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost-efficient manner.

16. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person, or entity.

**Summary of Actual and Necessary Expenses During the Compensation Period**

17. As set forth on Exhibit D and D1, KPMG is not seeking reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period.

**Reservation**

To the extent that time for services rendered or disbursements incurred relate to the Compensation Period but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of the fees and expenses requested herein.

**Conclusion**

WHEREFORE, KPMG respectfully requests that, pursuant to the Interim Compensation Order, KPMG is (i) allowed monthly compensation of professional fees totaling \$76,462.25, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of requested fees of \$61,169.80; (ii) allowed reimbursement of expenses billed during the Compensation Period of \$0.00; (iii) authorized to be paid its allowed fees and expenses for the Compensation Period; and (iv) granted such other and further relief as the Court may deem proper.

Dated: January 22, 2026

Respectfully submitted,

/s/ Olayinka Kukoyi  
Olayinka Kukoyi  
KPMG LLP  
811 Main Street  
Houston, TX 77002  
(713) 319-2055

**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)
	)	

**Objection Deadline: February 12, 2026 at 4:00 p.m. (ET)**  
**Hearing Date: To be scheduled if necessary**

**NOTICE OF FOURTH MONTHLY FEE APPLICATION OF KPMG LLP PROVIDING  
TAX COMPLIANCE AND TAX CONSULTING SERVICES TO THE DEBTORS  
REQUESTING ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED  
AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD  
DECEMBER 1, 2025 THROUGH DECEMBER 31, 2025**

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**PLEASE TAKE NOTICE** that on January 22, 2026, KPMG LLP (“KPMG”), tax compliance and tax consulting service providers to the above-captioned debtors and debtors in possession, filed its *Fourth Monthly Fee Application of KPMG LLP Providing Tax Compliance and Tax Consulting Services to the Debtors Requesting Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred for the Period December 1, 2025 through December 31, 2025* (the “Application”).

**PLEASE TAKE FURTHER NOTICE** that any objection or response to the Application must be made in writing and be filed with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **February 12, 2026 at 4:00 p.m. (prevailing Eastern Time)**.

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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.

**PLEASE TAKE FURTHER NOTICE** that at the same time, you must also serve a copy of the objection or response, if any, by email upon the following: (a) the Debtors, Marelli Automotive Lighting USA LLC, 26555 Northwestern Highway, Southfield, Michigan 48033, Attn.: Marisa Iasenza (marisa.iasenza@marelli.com); (b) counsel to the Debtors, (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Nicholas M. Adzima (nicholas.adzima@kirkland.com) and Evan Swager (evan.swager@kirkland.com), (ii) Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, Illinois 60654, Attn.: Spencer A. Winters, P.C. (spencer.winters@kirkland.com), and (iii) Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, P.O. Box 8705, Wilmington, Delaware 19899 (Courier 19801), Attn.: Laura Davis Jones (ljones@pszilaw.com), Timothy P. Cairns (tcairns@pszilaw.com), and Edward A. Corma (ecorma@pszilaw.com); (c) the United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn.: Jane Leamy (Jane.M.Leamy@usdoj.gov) and Timothy J. Fox, Jr. (timothy.fox@usdoj.gov); (d) counsel to the DIP Agent, Mayer Brown LLP, 1221 Avenue of the Americas, New York, New York 10020-1001, Attn.: Jason Elder (jason.elder@mayerbrown.com); (e) counsel to Mizuho Bank, Ltd., (i) in all capacities other than as the Prepetition Agent, Davis Polk & Wardwell LLP, 450 Lexington Avenue, New York, New York 10017, Attn.: Timothy Graulich (timothy.graulich@davispolk.com) and Richard J. Steinberg (richard.steinberg@davispolk.com) and (ii) in its capacity as the Prepetition Agent, Young Conaway Stargatt & Taylor, LLP, 1000 North King Street, Wilmington, Delaware 19801, Attn.: Robert S. Brady (rbrady@ycst.com) and Andrew L. Magaziner (amagaziner@ycst.com); (f) counsel to the Ad Hoc Group of Senior Lenders, (i) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036, Attn.: Ira S. Dizengoff (idizengoff@akingump.com) and Anna Kordas (akordas@akingump.com), (ii) Akin Gump

Strauss Hauer & Feld LLP, 2001 K Street NW, Washington, D.C., 20006, Attn.: Scott L. Alberino (salberino@akingump.com), Kate Doorley (kdoorley@akingump.com), and Alexander F. Antypas (aantypas@akingump.com), and (iii) Cole Schotz P.C., 500 Delaware Avenue, Suite 600, Wilmington, Delaware 19801, Attn: Justin R. Alberto (jalberto@coleschotz.com) and Stacy L. Newman (snewman@coleschotz.com); (g) counsel to the Initial Tranche A Lender, (i) Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Joseph Minias (jminias@willkie.com) and Christine Thain (cthain@willkie.com), (ii) Willkie Farr & Gallagher LLP, 600 Travis Street, Houston, Texas 77002, Attn: Jennifer J. Hardy (jhardy2@willkie.com), and (iii) Bayard P.A., 600 N. King St. Suite 400, Wilmington, Delaware 19801, Attn: Ericka F. Johnson (ejohnson@bayardlaw.com) and Steven D. Adler (sadler@bayardlaw.com); (h) counsel to the Sponsors, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019-6064, Attn.: Brian S. Hermann (bhermann@paulweiss.com) and Jacob A. Adlerstein (jadlerstein@paulweiss.com); (i) co-counsel to the Official Committee of Unsecured Creditors, (i) Paul Hastings LLP, 200 Park Avenue, New York, New York 10166, Attn.: Kristopher M. Hansen (krishansen@paulhastings.com), Jonathan D. Canfield (joncanfield@paulhastings.com), Gabriel E. Sasson (gabesasson@paulhastings.com), and Marcella Leonard (marcellaleonard@paulhastings.com), and (ii) Morris James LLP, 500 Delaware Avenue, Suite 1500, Wilmington, Delaware 19801, Attn.: Eric J. Monzo (emonzo@morrisjames.com), Jason S. Levin (jlevin@morrisjames.com), and Siena B. Cerra (scerra@morrisjames.com); and (j) any other statutory committee appointed in these chapter 11 cases.

**PLEASE TAKE FURTHER NOTICE** that on August 5, 2025, the Bankruptcy Court entered the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of*



*Expenses for Retained Professionals and (II) Granting Related Relief* (the “Order”) [Docket No. 477]. Pursuant to the Order, in the absence of timely filed objections or responses, and upon the filing with the Bankruptcy Court of a certification of no objection, the Debtors are authorized to pay the professionals eighty percent (80%) of the fees, and one hundred percent (100%) of expenses without further notice or hearing. All fees and expenses paid to the professionals are subject to final approval by the Bankruptcy Court.

**PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.**

*[Remainder of Page Intentionally Left Blank]*

Dated: January 22, 2026  
Wilmington, Delaware

*/s/ Laura Davis Jones*

---

**PACHULSKI STANG ZIEHL & JONES LLP**

Laura Davis Jones (DE Bar No. 2436)  
Timothy P. Cairns (DE Bar No. 4228)  
Edward A. Corma (DE Bar No. 6718)  
919 North Market Street, 17th Floor  
P.O. Box 8705  
Wilmington, Delaware 19899 (Courier 19801)  
Telephone: (302) 652-4100  
Facsimile: (302) 652-4400  
Email: ljones@pszjlaw.com  
tcairns@pszjlaw.com  
ecorma@pszjlaw.com

**KIRKLAND & ELLIS LLP**

**KIRKLAND & ELLIS INTERNATIONAL LLP**

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)  
Nicholas M. Adzima (admitted *pro hac vice*)  
Evan Swager (admitted *pro hac vice*)  
601 Lexington Avenue  
New York, New York 10022  
Telephone: (212) 446-4800  
Facsimile: (212) 446-4900  
Email: joshua.sussberg@kirkland.com  
nicholas.adzima@kirkland.com  
evan.swager@kirkland.com

-and-

Ross M. Kwasteniet, P.C. (admitted *pro hac vice*)  
Spencer A. Winters, P.C. (admitted *pro hac vice*)  
333 West Wolf Point Plaza  
Chicago, Illinois 60654  
Telephone: (312) 862-2000  
Facsimile: (312) 862-2200  
Email: ross.kwasteniet@kirkland.com  
spencer.winters@kirkland.com

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

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

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

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In re:

MARELLI AUTOMOTIVE LIGHTING USA LLC,  
*et al.*,<sup>1</sup>

Debtors.

---

)  
) Chapter 11  
)  
) Case No. 25-11034 (CTG)  
)  
) (Jointly Administered)  
)

**DECLARATION PURSUANT TO RULE 2016-2 OF THE  
LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE  
UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE**

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

1. I am a Certified Public Accountant and a Partner of KPMG LLP (“KPMG”), a professional services firm.

2. By Order dated August 4, 2025, KPMG was retained to perform tax compliance and tax consulting services for the above captioned debtors and debtors in possession (the “Debtors”). I submit this Declaration in conjunction with KPMG’s application, dated January 22, 2026 (the “Application”) for KPMG’s fourth monthly fee application for compensation and allowance of expenses for the period December 1, 2025 through December 31, 2025.

3. I have personally performed some of the services rendered by KPMG to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the professionals of KPMG.

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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.

4. I have reviewed the foregoing Application, and the facts set forth therein are true and correct to the best of my knowledge, information, and belief. Moreover, I have reviewed Rule 2016-2 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the District of Delaware and submit that the Application substantially complies with such Rule.

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

Executed this 22nd day of January, 2026.

/s/ Olayinka Kukoyi  
Olayinka Kukoyi  
KPMG LLP  
811 Main Street  
Houston, TX 77002  
(713) 319-2055

## EXHIBIT A

## MARELLI AUTOMOTIVE LIGHTING USA LLC

## Case No. 25-11034

Summary Of Hours and Discounted Fees Incurred By Professional  
December 1, 2025 through December 31, 2025

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Ana Simunovic	Senior Associate - Bankruptcy	US	17.7	\$ 323.00	\$ 5,717.10
Angel Tellez	Associate - Global Mobility Services	Mexico	2.0	\$ 300.00	\$ 600.00
Brindusa Gheberta	Manager - Global Mobility Services	US	0.5	\$ 490.00	\$ 245.00
Carlos Reyes	Manager - Global Mobility Services	Mexico	0.5	\$ 490.00	\$ 245.00
Carlotta Bertù	Senior Manager - Legal & Tax Consulting	Italy	3.6	\$ 349.95 <sup>(1)</sup>	\$ 1,259.83
David Gonzalez	Senior Associate - Global Mobility Services	Mexico	0.5	\$ 410.00	\$ 205.00
Dylan Taylor	Manager - Mergers & Acquisitions Tax	US	3.7	\$ 1,122.00	\$ 4,151.40
Fabio Avenale	Partner - Legal & Tax Consulting	Italy	2.3	\$ 406.77	\$ 935.57
Gabriele Davi	Senior Manager - Legal & Tax Consulting	Italy	5.6	\$ 349.95	\$ 1,959.73
Jenny Huang	Senior Associate - Mergers & Acquisitions Tax	US	1.1	\$ 850.00 <sup>(1)</sup>	\$ 935.00
Linda Ng	Partner - International Tax	US	1.0	\$ 1,386.00	\$ 1,386.00
Lorenzo Bellavite	Partner - Legal & Tax Consulting	Italy	1.5	\$ 406.77	\$ 610.15
Michael Zhou	Senior Associate - Global Mobility Services	US	0.7	\$ 410.00	\$ 287.00
Oliver Heinsen	Partner - Corporate Tax Services	Germany	3.6	\$ 996.33	\$ 3,586.80
Scott Thursam	Senior Manager - Global Mobility Services	US	2.0	\$ 650.00	\$ 1,300.00
Serena Xu	Managing Director - Mergers & Acquisitions Tax	US	14.4	\$ 1,343.00	\$ 19,339.20
Serena Violi	Senior Manager - Global Mobility Services	Italy	4.0	\$ 552.87	\$ 2,211.46
Sonia Stricker	Manager - Corporate Tax Services	Germany	1.5	\$ 629.91	\$ 944.87
Stephan Raab	Senior Manager - Indirect Tax Services	Germany	3.0	\$ 741.08	\$ 2,223.23
Wendy Shaffer	Associate Director - Bankruptcy	US	1.9	\$ 438.00	\$ 832.20
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	US	0.3	\$ 1,432.00	\$ 429.60
<b>Total Hours and Hourly Fees at Discounted Rates</b>			<b>71.4</b>		<b>\$ 49,404.14</b> <sup>(2)</sup>
<b>Total Fixed Fees for Global Mobility Services - Exhibit C2</b>					<b>\$ 27,058.11</b> <sup>(3)</sup>
<b>Total Hourly and Fixed Fees</b>					<b>\$ 76,462.25</b>
Out of Pocket Expenses					\$ -
<b>Total Fees &amp; Out of Pocket Expenses</b>					<b>\$ 76,462.25</b>
Less Holdback Adjustment (20%)					\$ (15,292.45)
<b>Net Requested Fees &amp; Out of Pocket Expenses</b>					<b>\$ 61,169.80</b>
<b>Blended Hourly Rate (Exclusive of Fixed Fees)</b>				<b>\$ 691.93</b>	

<sup>(1)</sup> Rates increased due to promotions effective 10/1/2025.

<sup>(2)</sup> Fees for services performed by KPMG Foreign Member Firms in this fourth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17631, as of December 31, 2025 (source: OANDA's currency calculator: [ecc.oanda.com/show/en](http://ecc.oanda.com/show/en)). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

<sup>(3)</sup> Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

**EXHIBIT B****MARELLI AUTOMOTIVE LIGHTING USA LLC****Case No. 25-11034**

Summary of Hours and Discounted Fees Incurred by Category  
December 1, 2025 through December 31, 2025

<b>Category</b>	<b>Exhibit</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
Debt Restructuring Services	C1	41.6	\$ 37,761.38 <sup>(1)</sup>
Global Mobility Services - Fixed Fees	C2	-	\$ 27,058.11 <sup>(2)</sup>
Global Mobility Services - Hourly	C3	10.2	\$ 5,093.46 <sup>(3)</sup>
Retention Services	C4	0.0	\$ -
Fee Application Preparation Services	C5	19.6	\$ 6,549.30
<b>Total</b>		<b>71.4</b>	<b>\$ 76,462.25</b>

<sup>(1)</sup> Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this fourth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17631, as of December 31, 2025 (source: OANDA's currency calculator: [ecc.oanda.com/show/en](http://ecc.oanda.com/show/en)). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

<sup>(2)</sup> Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

<sup>(3)</sup> Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this fourth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17631, as of December 31, 2025 (source: OANDA's currency calculator: [ecc.oanda.com/show/en](http://ecc.oanda.com/show/en)). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

## EXHIBIT C1

## MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

December 1, 2025 through December 31, 2025

Name	Date	Description	Hours	Rate	Amount
Jenny Huang	12/02/25	1.1 Analyzed, as of 12/2, E&Y deck provided by Marelli to compare with KPMG's latest version of structure deck / identify differences.	1.1	\$ 850.00	\$ 935.00
Serena Xu	12/02/25	(1.2) Multiple email communications with KPMG Italy, Germany and Japan regarding reviewing E&Y's draft of emergence transaction step plan to provide comments regarding local tax considerations.	1.2	\$ 1,343.00	\$ 1,611.60
Serena Xu	12/02/25	(1.7) Analyzed, as of 12/2, Tranche B intercompany loan to provide Managing Director comments.	1.7	\$ 1,343.00	\$ 2,283.10
Serena Xu	12/03/25	3.6 Analyzed, as of 12/3, E&Y draft emergence step plan to compare such to prior emergence step plan prepared by KPMG concurrently drafted comments regarding outstanding items and/or questions to E&Y.	3.6	\$ 1,343.00	\$ 4,834.80
Linda Ng	12/04/25	.5 Analyzed, as of 12/4, the E&Y structuring deck to determine the updated tax implications for Marelli	0.5	\$ 1,386.00	\$ 693.00
Serena Xu	12/04/25	1.8 Analyzed as of 12/4, updated Tranche B intercompany loan agreement to confirm US / Japan tax considerations.	1.8	\$ 1,343.00	\$ 2,417.40
Linda Ng	12/08/25	.5 Partner review, as of 12/8, of the updated E&Y structure deck for the new holdco acquisition steps of the existing Marelli business	0.5	\$ 1,386.00	\$ 693.00
Yinka Kukoyi	12/09/25	Call among R. Clark. G. Iluita (E&Y UK), certain Marelli professional, S. Xu, Y. Kukoyi (partial) (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and SVP regarding next steps on Marelli restructuring tax process, as of 12/9.	0.3	\$ 1,432.00	\$ 429.60
Serena Xu	12/09/25	.5 Call among R. Clark. G. Iluita (E&Y UK), certain Marelli professional, S. Xu, Y. Kukoyi (partial) (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and SVP regarding next steps on Marelli restructuring tax process, as of 12/9.	0.5	\$ 1,343.00	\$ 671.50
Dylan Taylor	12/10/25	(0.6) Email communication with KPMG member firms (Germany and Italy) to request guidance on factoring in each country by local Marelli corporations	0.6	\$ 1,122.00	\$ 673.20
Serena Xu	12/10/25	1.8 Analyzed, as of 12/10, draft AR factoring term sheet to summarize potential jurisdictions that would factor its AR.	1.8	\$ 1,343.00	\$ 2,417.40
Lorenzo Bellavite	12/11/25	.5 Discussion with F. Avenale and L. Bellavite (KPMG Italy) regarding the email received on 12/11/2025 from D. Taylor (KPMG US) regarding Italian tax impacts related to Marelli's sale of certain accounts receivable.	0.5	\$ 406.77	\$ 203.38

## EXHIBIT C1

## MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

December 1, 2025 through December 31, 2025

Name	Date	Description	Hours	Rate	Amount
Fabio Avenale	12/11/25	.5 Discussion with F. Avenale and L. Bellavite (KPMG Italy) regarding the email received on 12/11/2025 from D. Taylor (KPMG US) regarding Italian tax impacts related to Marelli's sale of certain accounts receivable.	0.5	\$ 406.77	\$ 203.38
Lorenzo Bellavite	12/11/25	1.0 Call with L. Bellavite, F. Avenale, G. Davi and C. Bertù (KPMG) to discuss the outcome of the analysis of certain Marelli documents	1.0	\$ 406.77	\$ 406.77
Fabio Avenale	12/11/25	1.0 Call with L. Bellavite, F. Avenale, G. Davi and C. Bertù (KPMG) to discuss the outcome of the analysis of certain Marelli documents	1.0	\$ 406.77	\$ 406.77
Gabriele Davi	12/11/25	1.0 Call with L. Bellavite, F. Avenale, G. Davi and C. Bertù (KPMG) to discuss the outcome of the analysis of certain Marelli documents	1.0	\$ 349.95	\$ 349.95
Carlotta Bertù	12/11/25	1.0 Call with L. Bellavite, F. Avenale, G. Davi and C. Bertù (KPMG) to discuss the outcome of the analysis of certain Marelli documents	1.0	\$ 349.95	\$ 349.95
Serena Xu	12/11/25	1.2 Summarized, as of 12/11, tax consequences with respect Marelli's potential accounts receivable factoring arrangement, with focus on France and	1.2	\$ 1,343.00	\$ 1,611.60
Gabriele Davi	12/11/25	2.6 Working session, as of 12/11, with G. Davi and C. Bertu (KPMG Italy) to analyze the (i) draft of the summary of terms and conditions account receivables finance facility (ii) the Excel spreadsheet summarizing the accounts receivables	2.6	\$ 349.95	\$ 909.88
Carlotta Bertù	12/11/25	2.6 Working session, as of 12/11, with G. Davi and C. Bertu (KPMG Italy) to analyze the (i) draft of the summary of terms and conditions account receivables finance facility (ii) the Excel spreadsheet summarizing the accounts receivables	2.6	\$ 349.95	\$ 909.88
Oliver Heinsen	12/11/25	2.7 Analyzed, as of 12/11, DB Factoring Agreement received by e-mail from D. Taylor (KPMG US) to prepare tax comments on German CIT / TT implications	2.7	\$ 996.33	\$ 2,690.10



## EXHIBIT C1

## MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

December 1, 2025 through December 31, 2025

Name	Date	Description	Hours	Rate	Amount
Serena Xu	12/12/25	.2 Email communication with KPMG Poland regarding potential polish tax consequences regarding Marelli's potential accounts receivable factoring arrangement.	0.2	\$ 1,343.00	\$ 268.60
Dylan Taylor	12/12/25	(0.7) Manager review, as of 12/12, of the draft information template related to factoring	0.7	\$ 1,122.00	\$ 785.40
Fabio Avenale	12/12/25	.8 Partner review of the email drafted on 12/12/2025 by G. Davi (KPMG Italy) regarding comments on the Italian tax impacts of the accounts receivables sale	0.8	\$ 406.77	\$ 325.41
Oliver Heinsen	12/12/25	0.9 Finalizing, as of 12/12, the German tax comments on DB Factoring Agreement to send via e-mail to D. Taylor (KPMG US)	0.9	\$ 996.33	\$ 896.70
Dylan Taylor	12/12/25	(1.1) Compiled results received from local countries, as of 12/12, regarding factoring in order to finalize/send to S. Xu (KPMG).	1.1	\$ 1,122.00	\$ 1,234.20
Serena Xu	12/12/25	1.2 Detailed email communication with K&E team to inform them about the potential local tax considerations for factoring AR.	1.2	\$ 1,343.00	\$ 1,611.60
Serena Xu	12/12/25	1.2 Summarized, as of 12/12, tax consequences with respect Marelli's potential accounts receivable factoring arrangement, with focus on Germany and Italy	1.2	\$ 1,343.00	\$ 1,611.60
Dylan Taylor	12/12/25	(1.3) Finalized, as of 12/12, information received from KPMG member firms related to factoring in preparation to send to S. Xu (KPMG) for review	1.3	\$ 1,122.00	\$ 1,458.60
Sonia Stricker	12/12/25	1.5 Perform analysis, as of 12/12, of DB Factoring Agreement, concurrently review draft email provided by O. Heinsen (KPMG Germany) to be sent to KPMG US M&A team.	1.5	\$ 629.91	\$ 944.87
Gabriele Davi	12/12/25	2.0 Prepared, as of 12/12, the email with the Italian tax comments on the planned accounts receivable sale to send to KPMG US M&A tax team	2.0	\$ 349.95	\$ 699.90
Stephan Raab	12/12/25	3.0 Analyzed, as of 12/12, of DB Factoring Agreement received by e-mail from D. Taylor (KPMG US) to prepare comments on German VAT implications	3.0	\$ 741.08	\$ 2,223.23
<b>Total Debt Restructuring Services</b>			<b>41.6</b>		<b>\$ 37,761.38 <sup>(1)</sup></b>

<sup>(1)</sup> Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this fourth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17631, as of December 31, 2025 (source: OANDA's currency calculator: [ecc.oanda.com/show/en](http://ecc.oanda.com/show/en)). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

## EXHIBIT C2

## MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Global Mobility Services - Fixed Fees

December 1, 2025 through December 31, 2025

(includes time not previously billed)

CORE Services					
Taxpayer Number	Country	Category	Fixed fee services	Date Completed	Fee Amount
Taxpayer 68	Mexico	CORE Services	2025 Mexico Activation of the Tax Mailbox	11/21/25	\$ 600.00 <sup>(1)</sup>
Taxpayer 53	Brazil	CORE Services	2025 Brazil monthly tax calculation - Professional (November 2025)	12/08/25	\$ 330.00 <sup>(1)</sup>
Taxpayer 53	Brazil	CORE Services	2025 Brazil monthly tax calculation - Lexicon Payments (November 2025)	12/08/25	\$ 330.00 <sup>(1)</sup>
Taxpayer 11	Italy	CORE Services	2025 Italy Departure tax Briefing meeting	12/29/25	\$ 564.63 <sup>(1)</sup>
Taxpayer 69	Italy	CORE Services	2025 Italy Departure tax Briefing meeting	12/29/25	\$ 564.63 <sup>(1)</sup>
Taxpayer 2	Poland	CORE Services	2025 Poland monthly tax calculation (November 2025)	12/30/25	\$ 556.62 <sup>(1)</sup>
Taxpayer 2	Poland	CORE Services	2025 Poland amended monthly tax filing (July 2025)	12/30/25	\$ 278.31 <sup>(1)</sup>
Taxpayer 12	Italy	CORE Services	Second appointment with the Italian tax authority to request issuance of a duplicate Italian tax code.	07/23/25	\$ 294.08 <sup>(1)</sup>
Taxpayer 62	Italy	CORE Services	Confirmation of the refurbishing expenses for Taxpayer 62 that can be claimed as tax credit in the tax returns from 2025.	10/06/25	\$ 2,587.88 <sup>(1)</sup>
Taxpayer 44	Italy	CORE Services	Split analysis of Italian taxes due on the housing allowance granted to Taxpayer 44, including preparation of two separate calculations to address alternative proposed scenarios	10/06/25	\$ 823.42 <sup>(1)</sup>
Taxpayer 44	Italy	CORE Services	Call with Marelli HR, at the request of Marelli Italy, regarding the tax treatment of Taxpayer 44.	10/15/25	\$ 588.16 <sup>(1)</sup>
Taxpayer 70	Italy	CORE Services	KPMG Italy prepared and submitted an audit response to the Italian tax authority, including formal Italian translations of the 2017 and 2018 German annual tax returns and tax assessments, in connection with the foreign tax credit audit for Taxpayer 70.	10/20/25	\$ 3,234.85 <sup>(1)</sup>
Taxpayer 72	Italy	CORE Services	Tax assistance for the collection of supporting documents and response to the tax authority regarding obtaining reimbursement of the credit included in the tax return for fiscal year 2023	07/02/25	\$ 588.16 <sup>(1)</sup>
Taxpayer 71	Italy	CORE Services	KPMG Italy assisted Taxpayer 71 with a fiscal year 2023 tax audit by providing the tax authority with the payment receipt and supporting documentation, and held a call with the taxpayer to gather additional documents required for the audit	11/17/25	\$ 352.89 <sup>(1)</sup>
Taxpayer 67	Italy	CORE Services	Analysis for the applicability of the Italian special tax regime	08/01/25	\$ 1,093.97 <sup>(1)</sup>
Taxpayer 12	Italy	CORE Services	Italian tax code application	08/01/25	\$ 470.52 <sup>(1)</sup>
Subtotal CORE Services					\$ 13,258.11

## EXHIBIT C2

## MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Global Mobility Services - Fixed Fees

December 1, 2025 through December 31, 2025

(includes time not previously billed)

Global Mobility Support Services					
Taxpayer Number	Country	Category	Fixed Fee services	Date Completed	Fee Amount
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 3	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 5	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 7	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 15	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 17	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 20	United States	Business Traveler	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 22	United States	Business Traveler	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 23	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 24	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 25	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 26	United States	Short Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 27	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 28	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 29	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 30	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 31	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 32	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 33	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 34	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 35	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 36	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 37	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 38	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 39	United States	Short Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 40	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 41	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 42	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 43	United States	Long Term Assignment	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 44	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 45	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Taxpayer 65	United States	Permanent Transfer	Global Mobility Support - December 2025	12/31/25	\$ 300.00
Subtotal Global Mobility Support Services					\$ 13,800.00
Total Global Mobility Services - Fixed Fees					\$ 27,058.11 <sup>(2)</sup>

EXHIBIT C2

**MARELLI AUTOMOTIVE LIGHTING USA LLC**

**Case No. 25-11034**

Global Mobility Services - Fixed Fees

December 1, 2025 through December 31, 2025

*(includes time not previously billed)*

<sup>(1)</sup> Fixed fee charged is the less than the actual time incurred to complete the work at the agreed hourly rates for the individuals involved in providing the services.

<sup>(2)</sup> Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

## EXHIBIT C3

## MARELLI AUTOMOTIVE LIGHTING USA LLC

## Case No. 25-11034

Global Mobility Services - Hourly

December 1, 2025 through December 31, 2025

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Serena Violi	09/23/25	3.0 Conducted analysis, as of 9/23, of outstanding foreign tax credit obligations identified by the Italian tax authorities for Marelli to determine additional documentation required for submission to the authorities	3.0	\$ 552.87	\$ 1,658.60
David Gonzalez	10/28/25	.5 Conducted an initial review, as of 10/28, of the formal response prepared to the notice issued by the Mexican tax authorities for Taxpayer 25, performing a comprehensive quality check to confirm the drafted reply was accurate, well-supported / fully compliant with applicable regulatory documentation requirements.	0.5	\$ 410.00	\$ 205.00
Carlos Reyes	10/28/25	.5 Performed final review, signature / completion of the formal response prepared as of 10/28 to the notice issued by the Mexican tax authorities for Taxpayer 25	0.5	\$ 490.00	\$ 245.00
Angel Tellez	10/28/25	.5 Prepared, as of 10/28, a formal response to the notice issued by the Mexican tax authorities for Taxpayer 25, including drafting of written reply / compilation of supporting documentation to ensure compliance for Marelli	2.0	\$ 300.00	\$ 600.00
Serena Violi	11/07/25	1.0 Call with Taxpayer 44 to review fiscal tax position, provide guidance on filing returns, and discuss outstanding balances owed	1.0	\$ 552.87	\$ 552.87
Brindusa Gheberta	12/03/25	0.5 Assisted Taxpayer 21 with resolving a 2024 IRS Notice, concurrently providing detailed payment processing instructions to ensure timely compliance.	0.5	\$ 490.00	\$ 245.00
Michael Zhou	12/07/25	.1 Email communication with Taxpayer 52 to address tax return filing question.	0.1	\$ 410.00	\$ 41.00
Scott Thursam	12/15/25	2.0 Senior Manager review, as of 12/15, of Marelli year-end payroll file to ensure accurate amounts / proper tax compliance for all active assignees	2.0	\$ 650.00	\$ 1,300.00
Michael Zhou	12/23/25	.6 Analyzed, as of 12/23, the Tax Notice provided by Taxpayer 40 including detailed analysis of the IRS Notice to provide the next steps for resolution.	0.6	\$ 410.00	\$ 246.00
<b>Total Global Mobility Services - Hourly based</b>			<b>10.2</b>		<b>\$ 5,093.46</b> <sup>(1)</sup>

<sup>(1)</sup> Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this fourth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17631, as of December 31, 2025 (source: OANDA's currency calculator: [ecc.oanda.com/show/en](https://www.oanda.com/show/en)). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

EXHIBIT C4

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Retention Services

December 1, 2025 through December 31, 2025

Name	Date	Description	Hours	Rate	Amount
<i>No retention services were provided</i>					
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

## EXHIBIT C5

## MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services  
December 1, 2025 through December 31, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	12/01/25	.7 Updated exhibit C1 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/1.	0.7	\$ 323	\$ 226.10
Ana Simunovic	12/01/25	.4 Updated exhibit C5 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/1.	0.4	\$ 323	\$ 129.20
Ana Simunovic	12/02/25	0.5 Call, as of 12/2, with B. Gheberta (KPMG) to discuss outstanding data required for KPMG's 3rd monthly fee statement.	0.5	\$ 323	\$ 161.50
Wendy Shaffer	12/02/25	0.1 Performed Associate Director review of exhibit C4 of Marelli 3rd monthly fee application, concurrently drafted review comments.	0.1	\$ 438	\$ 43.80
Ana Simunovic	12/03/25	0.2 Email communication with S. Thursam (KPMG) regarding outstanding data to be included into 3rd monthly fee application for GMS for Marelli.	0.2	\$ 323	\$ 64.60
Ana Simunovic	12/04/25	0.9 Updated exhibit C1 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/4	0.9	\$ 323	\$ 290.70
Ana Simunovic	12/05/25	.8 Updated exhibit C2 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/5.	0.8	\$ 323	\$ 258.40
Ana Simunovic	12/05/25	.7 Updates to exhibit C5 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/5.	0.7	\$ 323	\$ 226.10
Ana Simunovic	12/05/25	.6 Updates to exhibit C1 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/5.	0.6	\$ 323	\$ 193.80
Ana Simunovic	12/08/25	1.3 Update exhibit C2 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/8.	1.3	\$ 323	\$ 419.90
Ana Simunovic	12/08/25	.7 Update exhibit C1 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/8.	0.7	\$ 323	\$ 226.10
Ana Simunovic	12/08/25	.3 Call with S. Thursam (KPMG) to discuss outstanding data from GMS team required for KPMG's 3rd monthly fee statement.	0.3	\$ 323	\$ 96.90
Ana Simunovic	12/09/25	1.9 Updated exhibit C3 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/9.	1.9	\$ 323	\$ 613.70
Ana Simunovic	12/10/25	.8 Updated exhibit C3 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/10.	0.8	\$ 323	\$ 258.40

**EXHIBIT C5****MARELLI AUTOMOTIVE LIGHTING USA LLC****Case No. 25-11034**

Fee Application Preparation Services  
December 1, 2025 through December 31, 2025

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Ana Simunovic	12/11/25	.3 Call with B. Gheberta (KPMG) to discuss outstanding data required for KPMG's 3rd monthly fee statement.	0.3	\$ 323	\$ 96.90
Ana Simunovic	12/11/25	0.2 Email communication with S. Thursam (KPMG) to request outstanding information to be included in KPMG's 3rd monthly fee statement for Marelli.	0.2	\$ 323	\$ 64.60
Wendy Shaffer	12/12/25	1.0 Performed Associate Director review of Marelli 3rd monthly fee application exhibits, concurrently drafted review comments.	1.0	\$ 438	\$ 438.00
Ana Simunovic	12/12/25	.8 Begin to prepare Narrative for the third monthly application for Marelli.	0.8	\$ 323	\$ 258.40
Ana Simunovic	12/12/25	0.7 Finalized Marelli 3rd monthly exhibits, as of 12/12, in preparation to send to KPMG team leads for their review/approval	0.7	\$ 323	\$ 226.10
Ana Simunovic	12/12/25	.6 Updated exhibit C1 through C5 for the 3rd monthly fee statement for Marelli, per comments provided by W. Shaffer (KPMG).	0.6	\$ 323	\$ 193.80
Ana Simunovic	12/12/25	0.1 Email communication with KPMG team leads to provide final version of Marelli 3rd monthly fee application exhibits for their review/approval.	0.1	\$ 323	\$ 32.30
Ana Simunovic	12/16/25	0.2 Email communication with V. Magsisi (KPMG) to inquire about the scope of services provided to be included in the narrative for the 3rd monthly fee application.	0.2	\$ 323	\$ 64.60
Ana Simunovic	12/17/25	1.4 Continued, as of 12/17, to prepare Narrative for the 3rd monthly application for Marelli.	1.4	\$ 323	\$ 452.20
Ana Simunovic	12/17/25	0.8 Updated exhibit C2 and C3 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 12/17.	0.8	\$ 323	\$ 258.40
Wendy Shaffer	12/17/25	0.1 Communication with J. Lobato (KPMG) to provide approval related to new invoice created for Marelli (per A&M request) related to 1st interim fee application holdback amount - as requested by Marelli per bankruptcy requirements.	0.1	\$ 438	\$ 43.80
Ana Simunovic	12/17/25	0.1 Email communication with Y. Kukoyi (KPMG) to provide exhibits for the 3rd monthly fee application for Partner review/approval.	0.1	\$ 323	\$ 32.30
Ana Simunovic	12/18/25	0.7 Updated, concurrently finalized narrative for Marelli bankruptcy matter in order to send to W. Shaffer (KPMG) for review/approval.	0.7	\$ 323	\$ 226.10



## EXHIBIT C5

## MARELLI AUTOMOTIVE LIGHTING USA LLC

## Case No. 25-11034

Fee Application Preparation Services  
December 1, 2025 through December 31, 2025

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	12/18/25	0.4 Performed Associate Director review of Marelli 3rd monthly fee application Narrative/Certification, concurrently draft review comments to provide to A. Simunovic (KPMG).	0.4	\$ 438	\$ 175.20
Ana Simunovic	12/18/25	.2 Email communication with S. Thursam (KPMG) regarding outstanding hourly-based data required for KPMG's 3rd monthly fee statement.	0.2	\$ 323	\$ 64.60
Ana Simunovic	12/18/25	0.1 Email communication with L. Ng (KPMG) regarding outstanding data to be included in the narrative for the 3rd monthly fee application.	0.1	\$ 323	\$ 32.30
Ana Simunovic	12/18/25	0.1 Email communication with Y. Kukoyi (KPMG) to provide narrative for the 3rd monthly fee application for Partner review.	0.1	\$ 323	\$ 32.30
Ana Simunovic	12/19/25	.6 Updated KPMG 3rd monthly fee application for Marelli to incorporate comments received from K&E.	0.6	\$ 323	\$ 193.80
Ana Simunovic	12/19/25	0.6 Finalized (PDF) KPMG 3rd monthly fee application in preparation for filing and service.	0.6	\$ 323	\$ 193.80
Ana Simunovic	12/19/25	.1 Email communication with Y. Kukoyi (KPMG) to provide comments from K&E regarding filing of KPMG's 3rd monthly fee application for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	12/19/25	0.1 Email communication with K&E to provide copy of 3rd monthly fee application for filing/service.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	12/19/25	0.1 Performed Associate Director review of updates to Marelli 3rd monthly fee statement performed by A. Simunovic (KPMG) - as by requested by K&E	0.1	\$ 438	\$ 43.80
Wendy Shaffer	12/19/25	0.1 Performed Associate Director review of final updates/final PDF of Marelli 3rd monthly fee application prior to sending for filing.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	12/19/25	0.1 Review changes requested by K&E to KPMG's 3rd monthly fee statement and call with A. Simunovic (KPMG) regarding same.	0.1	\$ 438	\$ 43.80
Ana Simunovic	12/22/25	.1 Email communication with K&E to inquire regarding status of filing of KPMG's 3rd monthly fee application for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	12/22/25	.1 Email communication with Y. Kukoyi (KPMG) to inform him that KPMG's 3rd monthly fee application was filed on the docket / provide related objection deadline.	0.1	\$ 323	\$ 32.30
<b>Total Fee Application Preparation Services</b>			<b>19.6</b>		<b>\$ 6,549.30</b>

EXHIBIT D

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary of Out of Pocket Expenses

December 1, 2025 through December 31, 2025

Category	Amount
Airfare	\$0.00
Lodging	\$0.00
Meals	\$0.00
Ground Transportation	\$0.00
Miscellaneous	\$0.00
Total	\$0.00

EXHIBIT D1

Case No. 25-11034  
Detail of Out of Pocket Expenses  
December 1, 2025 through December 31, 2025

Name	Date	Description	Amount
		Air Fare Subtotal	\$0.00
		Lodging Subtotal	\$0.00
		Meals Subtotal	\$0.00
		Total Ground Transportation	\$0.00
		Miscellaneous Subtotal	\$0.00
		Total Out of Pocket Expenses	\$0.00