IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*,[1]	)	Case No. 25-11034 (CTG)
Debtors.	)	(Jointly Administered)

NINTH 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 JULY 1, 2026 THROUGH SEPTEMBER 30, 2026

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	August 4, 2025 *Effective as of* June 11, 2025
Period for which compensation and reimbursement is sought:	July 1, 2026 through September 30, 2026
Amount of Compensation sought as actual, reasonable, and necessary:	$ 127,146.20
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	$ 0.00

This is a: ____X___Monthly _____ Interim _____ Final Application

[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, Mi

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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[1]	$686.82	9/9/2025 No. [921]	$960,054.65[2]	$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	01/12/2026 No. [1504]	$121,340.71	$0.00
01/22/2026 No. [1524]	12/01/25 - 12/31/25	$76,462.25	$0.00	02/13/2026 No. [1658]	$76,462.25	$0.00
02/23/2026 No. 1675	01/01/26 - 01/31/26	$331,362.14	$0.00	3/18/2026 No. [1796]	$331,362.14	$0.00
04/17/2026 No. 1937	02/01/26 - 03/31/26	$167,768.16	$6,775.09	5/11/2026 No. [2065]	$167,768.16	$6,775.09
06/15/2026 No. 2248	04/01/26 - 05/31/26	$143,942.06	$0.00	7/8/2026 No. [2373]	$143,942.06	$0.00
07/15/2026 No. 2394	06/01/26 - 06/30/26	$31,274.33	$0.00	8/7/2026 No. [2523]	$31,274.33	$0.00
	TOTALS	**$1,982,694.75**	**$7,461.91**		**$1,982,694.75**	**$7,461.91**

[1] 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.

[2] 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[1]	$ 686.82	$1,110,545.10	$1,110,545.10	$ 686.82
2nd	No. [1544]	01/27/26	10/01/25 - 12/31/25	$197,802.96	$ 0.00	$197,802.96	$197,802.96	$ 0.00
3rd	No. [1945]	04/22/26	01/01/26 - 3/31/26	$499,130.30	$ 6,775.09	$499,130.30	$499,130.30	$ 6,775.09
4th	No. [2408]	07/22/26	04/01/26 - 6/30/26	$175,216.39	$ 0.00	$175,216.39	$175,216.39	$ 0.00
Total				**$1,982,694.75**	**$ 7,461.91**	**$1,982,694.75**	**$1,982,694.75**	**$ 7,461.91**

[1] To align with order approving first interim fee application - KPMG requested Court approval of total fees in the amount of $1,110,545.10 in its first interim fee application [Docket No. 1196], however after factoring in the application of the retainer balance of $218,577.00, KPMG only sought payment of fees in the amount of $891,968.10.

ATTACHMENT B
TO FEE APPLICATION

COMPENSATION BY PROFESSIONAL

Professional Person	Position & Department	Country	Total Hours Billed	Hourly Billing Rate	Total Compensation	
Abdul Rasheed	Manager - Tax	US	2.6	$ 490.00	$ 1,274.00	
Alfie Battista	Senior Associate - International Tax	US	0.2	$ 893.00	$ 178.60	
Ana Simunovic	Senior Associate - Bankruptcy	US	10.5	$ 323.00	$ 3,391.50	
Angel Tellez	Associate - Global Mobility Services	Mexico	1.4	$ 300.00	$ 420.00	
Arkadiusz Gliniecki	Director - Tax	Poland	0.5	$ 713.63	$ 356.81	
Brindusa Gheberta	Manager - Global Mobility Services	US	8.0	$ 490.00	$ 3,920.00	
Carla Di Giacomo	Senior Associate - Global Mobility Services	Italy	19.9	$ 396.80	$ 7,896.22	
Carlos Reyes	Manager - Global Mobility Services	Mexico	0.1	$ 490.00	$ 49.00	
David Gonzalez	Senior Associate - Global Mobility Services	Mexico	0.4	$ 410.00	$ 164.00	
Ema Ando	Associate - Global Mobility Services	Japan	0.5	$ 202.31	$ 101.15	
Enzo Gueudet	Senior Associate - Global Mobility Services	France	2.0	$ 306.10	$ 612.20	
Federica Manca	Associate - Global Mobility Services	Italy	17.8	$ 272.09	$ 4,843.17	
Jason Recard	Partner - Global Mobility Services	US	1.0	$ 760.00	$ 760.00	
Joyal Joshy Joshy	Associate - Global Mobility Services	US	1.8	$ 300.00	$ 540.00	
Mizuki Suga	Associate - Global Mobility Services	Japan	1.5	$ 202.31	$ 303.46	
Ricardo Lopez	Director - Mergers & Acquisitions Tax	Spain	1.5	$ 634.87	$ 952.31	
Rossella Valea	Senior Manager - Global Mobility Services	Italy	9.6	$ 532.84	$ 5,115.25	
Scott Thursam	Senior Manager - Global Mobility Services	US	3.0	$ 650.00	$ 1,950.00	
Sebastian Kaluza	Senior Manager - Tax	Poland	1.0	$ 664.32	$ 664.32	
Wendy Shaffer	Associate Director - Bankruptcy	US	1.0	$ 438.00	$ 438.00	
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	US	0.4	$ 1,432.00	$ 572.80	
Zahra Fouchali	Manager - Global Mobility Services	France	1.0	$ 487.49	$ 487.49	
Total Hours and Hourly Fees at Discounted Rates			**85.7**		**$ 34,990.29**	(1)(2)
Total Fixed Fees for Global Mobility Services - Exhibit C2					**$ 92,155.91**	(3)
Total Hourly and Fixed Fees					**$ 127,146.20**	
Out of Pocket Expenses					$ -	
Total Fees & Out of Pocket Expenses					**$ 127,146.20**	
Less Holdback Adjustment (20%)					$ (25,429.24)	
Net Requested Fees & Out of Pocket Expenses					**$ 101,716.96**	
Blended Hourly Rate *(Exclusive of Fixed Fees)*				**$ 408.29**		

(1) Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this 9th monthly fee statement were calculated using a EUR to USD conversion rate of 1.1337, as of September 30, 2026 (source: OANDA's currency calculator).
(2) Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this 9th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.1337, (ii) PLN to USD conversion rate of 0.2595, (iii) MXN to USD conversion rate of 0.05529, (iv) GBP to USD conversion rate of 1.3227, (v) CZK to USD conversion rate of 0.0464, and (vi) JPY to USD conversion rate of 0.006338, as of September 30, 2026 (source: OANDA Rates®). 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

Project Category	Total Hours Billed	Total Fees Requested	
Debt Restructuring Services	1.7	$ 1,130.91	(1)
Global Mobility Services - Fixed Fees	0.0	$ 92,155.91	(2) (3)
Global Mobility Services - Hourly	72.1	$ 29,457.08	
Retention Services	0.0	$ -	
Fee Application Preparation Services	11.9	$ 4,402.30	
Total	**85.7**	**$ 127,146.20**	

(1) Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this 9th monthly fee statement were calculated using a EUR to USD conversion rate of 1.1337, as of September 30, 2026 (source: OANDA's currency calculator).

(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 9th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.1337, (ii) PLN to USD conversion rate of 0.2595, (iii) MXN to USD conversion rate of 0.05529, (iv) GBP to USD conversion rate of 1.3227, (v) CZK to USD conversion rate of 0.0464, and (vi) JPY to USD conversion rate of 0.006338, as of September 30, 2026 (source: OANDA Rates®). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

EXPENSE SUMMARY

Service Description	Amount
Airfare	$ -
Lodging	$ -
Meals	$ -
Ground Transportation	$ -
Miscellaneous	$ -
Total	**$ -**

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*,[1]	)	Case No. 25-11034 (CTG)
Debtors.	)	(Jointly Administered)

NINTH 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 JULY 1, 2026 THROUGH SEPTEMBER 30, 2026

KPMG LLP[2], ("KPMG") as tax compliance and tax consulting service providers to the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") files this Ninth Monthly Fee Application (the "Application"), pursuant to sections 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

[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.

services performed and actual and necessary expenses incurred by KPMG for the period from July 1, 2026 through September 30, 2026 (the "Compensation Period"), in the amount of $127,146.20 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. On October 17, 2025 the Debtors filed the *Second Supplemental Declaration of KPMG LLP in Support of the Debtors' Application for Entry of an Order*

Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance Services Effective as of June 11, 2025 (the "Second Supplemental Declaration") [Docket No. 1091].

5. On February 13, 2026 the Debtors filed the *Third Supplemental Declaration of KPMG LLP in Support of the Debtors' Application for Entry of an Order Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance Services Effective as of June 11, 2025* (the "Third Supplemental Declaration") [Docket No. 1659].

6. On April 23, 2026 the Debtors filed the *Fourth Supplemental Declaration of KPMG LLP in Support of the Debtors' Application for Entry of an Order Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance Services Effective as of June 11, 2025* (the "Fourth Supplemental Declaration") [Docket No. 1949].

7. 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

8. 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

9. 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 $127,146.20, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of fees or $101,716.96 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

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

11. Set forth below is a summary of the 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.

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:

- Czech Republic
  - 2026 Czech Tax Obligations Questionnaire, Follow-Ups, and Related Correspondence (1 engagement)
- France
  - 2026 France Arrival Meeting (1 meeting)
  - 2026 France Tax Organizer / Tax Implications Meeting (1 meeting)
- Japan
  - 2025 Tax Agent Services for Japanese National Income Tax and Local Inhabitant Tax (1 annual engagement)
- Spain
  - 2026 Spain Arrival Meeting (1 meeting)
  - 2026 Spain Special Inbound Tax Regime Request (1 engagement)
- Poland
  - 2026 Monthly Tax Calculations – June, July, and August 2026 (3 calculations)
  - 2026 Poland Amended Monthly Tax Filing – July 2026 (1 amendment)
- Mexico
  - High-Level Comments on Mexico Commuters Maquiladora Scheme and Related Risks (1 advisory)
  - Translation of Official Document and Czech Residence Certificate from Czech to Spanish for Tax Residency Documentation (1 translation)
  - 2026 Mexico Arrival Meeting (1 meeting)
- Italy
  - 2024 Italian Income Tax Return (1 return)
  - 2025 Italian Income Tax Returns (4 returns)
  - 2026 Italy Arrival Tax Briefing (1 briefing)
  - 2026 Italy Departure Tax Briefings (2 briefings)
- Turkey
  - 2026 Turkey Departure Tax Briefing (1 briefing)
- United Kingdom
  - Modified Payroll Start-of-Year Calculation of Earnings for the 2026/27 Tax Year (1 calculation)
  - Monthly Payroll Processing and Output Reporting – February through May 2026 (4 payroll periods)
  - Modified PAYE Adjustment for Updated Bonus Sourcing (1 adjustment)

  - Year-End Payroll and Tax Reporting for the 2025/26 Tax Year (1 reporting)
  - Modified Payroll P60 Form for the 2025/26 Tax Year (1 form)
  - Post-Return Call Regarding Completed UK Tax Return and Method of Tax Payment (1 call)
  - Correspondence Regarding Compensation, Shadow Payroll, Year-End Reports, and P11D Benefits / VIP Support (1 engagement)
  - Correspondence with UK Tax Authorities Regarding Unexpected Credit on Modified Payroll Record (1 engagement)
  - Correspondence Regarding Tax Return Positions and Tax Equalization (1 engagement)
  - UK Tax Return Organizer Calls (2 calls)
  - Review and Analysis of 2025/26 Bonus Documentation and UK Payroll Reconciliation, Including Retention Bonus Considerations (1 analysis)
  - Support for HMRC Follow-Up Questions Related to Ongoing UK Tax Disclosure, Including Supporting Calculations and Written Response (1 engagement)
  - Review of 2025/26 Compensation Bonuses and Sourcing for Overseas Workday Relief Implications (1 analysis)
- United States
  - 2025 US Federal and Michigan Income Tax Returns (2 returns)
  - 2025 New York State Income Tax Return (1 return)
  - 2025 US Tax Equalization Calculations (2 calculations)

Pre-Departure Services

Services	Comments/Description
Database Set Up	• KPMG set up the mobile employee database with the necessary demographic information and the Debtors' approved compensation data for purposes of generating payroll worksheets, assignment cost projections, and hypothetical tax calculations, as necessary, in the KPMG LINK system.
Initial Cost Projection and Mobile Employee Compensation Illustration	• KPMG calculated assignment-related costs in accordance with policies and assumptions approved by the Debtors, including hypothetical tax and tax gross-up calculations. The cost projection and mobile employee compensation illustration were delivered to the Debtors for review, approval, and distribution. • The standard fees included one cost projection calculation and one mobile employee compensation illustration, plus one revision per document, and did not cover the cost of comparisons for one person across several packages, new business calculations for multiple individuals assigned to one location, or calculations for potential assignments that did not

Services	Comments/Description
Initial Cost Projection and Mobile Employee Compensation Illustration (cont.)	materialize. Late or incomplete data could have resulted in additional costs, in which case KPMG would have notified the Debtors of the associated fee. The Debtors' management was responsible for determining the accrual amounts and accounting entries recorded.
Letter of Understanding ("LOU")	• KPMG populated a draft LOU with assignment-specific information for each mobile employee using the standard assignment letter template developed by the Debtors. The LOU format was consistent for all employees based on a standard set of agreed-upon assumptions. The LOU detailed the elements of the compensation package, including any company-approved exceptions, and explained the processes and procedures for compensation delivery, compensation elements, and tax processing. • The draft LOU was provided to the Debtors for final review, approval, and finalization. The Debtors and their legal counsel were responsible for incorporating any non-tax legal requirements into the final letter template. The LOU was then delivered to the employee for signature. Where KPMG served as facilitator, questions were addressed by KPMG based on the agreed policies, practices, and guidelines of the Debtors, with escalations directed to the Debtors. This service did not include customized verbiage for each mobile employee other than the exception description. One revision was included as part of the standard fee.
Policy Administration	• KPMG helped administer the Debtors' policy based on previously agreed-upon assumptions. Exception approval was requested based on a strict interpretation of the policy. KPMG was responsible for explaining and responding to questions relating to policy interpretation. KPMG forwarded exception requests and recommendations to the Debtors for consideration and final approval based on previously agreed-upon guidelines.
Mobile Employee Information	• KPMG maintained assignment-related data, including, but not limited to, name, home/host location, transfer dates, visa/work permit dates, compensation, family information, employee data, and contact numbers. In addition to specific mobile employee information, KPMG maintained

Services	Comments/Description
Mobile Employee Information (cont.)	information related to compensation items, expense reimbursements, and tax-related matters.
The Debtors' Third-Party Vendors (such as Relocation or Immigration)	• KPMG notified the Debtors' third-party vendors of upcoming assignments based on the authorization policy established by the Debtors. Inquiries from third-party vendors were addressed by KPMG based on agreed-upon policies, practices, and guidelines from the Debtors, with escalations referred to the Debtors.
Payroll Setup/Coordination (Home/Host)	• KPMG worked directly with applicable foreign and domestic payroll departments to coordinate the initial setup of each mobile employee's tax profile and direct deposit details.

Global Mobility Support

Services	**Comments/Description**
Policy Administration	• KPMG helped administer the Debtors' policy based on previously agreed-upon assumptions. Exception approvals were requested based on a strict interpretation of the policy. KPMG was responsible for explaining and responding to questions relating to policy interpretation. KPMG forwarded exception requests and recommendations to the Debtors for consideration and final approval based on previously agreed-upon guidelines.
Compensation and Status Updates	• The Debtors were responsible for providing compensation adjustments, including base salary adjustments and bonus amounts, to KPMG. The Debtors and/or the mobile employee were responsible for notifying KPMG of status changes affecting the mobile employee's allowances and/or differentials, such as changes in family size. Any updates to allowances resulting from these changes were calculated by KPMG and coordinated with the appropriate payroll departments. Late or incomplete data could have resulted in additional costs, in which case KPMG would have notified the Debtors of the associated fee.
Third-Party Data Subscription Maintenance	• The Debtors authorized their designated data consultant, as defined in the applicable Engagement Letter, to provide KPMG with the data and information required for assignment compensation package calculations. KPMG monitored data provider information, table subscriptions, and

Services	Comments/Description
Third-Party Data Subscription Maintenance (cont.)	invoices to determine whether the tables corresponded with the Debtors' mobile employee population. KPMG notified the Debtors when a table required cancellation and when a new table was required to be purchased by the Debtors.
Letter of Understanding (LOU) Extensions	• KPMG populated a draft LOU extension, when necessary, using the standard assignment letter extension template developed by the Debtors. The LOU format was consistent for all employees based on a standard set of agreed-upon assumptions. The LOU extension detailed the elements of the extended assignment, including any company-approved exceptions or changes to the original LOU terms. The draft LOU extension was provided to the Debtors for final review, approval, and finalization. The Debtors and their legal counsel were responsible for incorporating any non-tax legal requirements into the final letter template. The LOU extension was then delivered to the employee for signature. Where KPMG served as facilitator, questions were addressed by KPMG based on agreed-upon policies, practices, and guidelines from the Debtors, with escalations directed to the Debtors. This service did not include customized language for each mobile employee other than the exception description. One revision was included as part of the standard fee. The fee did not include an additional cost projection.
The Debtors' Third-Party Vendors (such as Relocation or Immigration)	• KPMG notified the Debtors' third-party vendors of assignment changes based on the authorization policy established by Marelli. Inquiries from third-party vendors were addressed by KPMG based on agreed-upon policies, practices, and guidelines from Marelli, with escalations referred to the Debtors.
World-Wide Compensation Reporting (Shadow Payroll)	• KPMG gathered home- and host-country payment information, including payroll, accounts payable, third-party, 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, followed up regarding applicable due dates, and issued 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, as

Services	Comments/Description
World-Wide Compensation Reporting (Shadow Payroll) (cont.)	necessary. The information was then reported to payroll for inclusion in compensation and annual wage statements (e.g., U.S. Form W-2, Canada T4) or was used to facilitate the preparation of ongoing tax filings. • Assistance from the Debtors was required, as applicable, for countries that did not comply with the reporting requirements. Escalations could have resulted in additional fees, to be agreed upon separately. The information was gathered on an agreed-upon schedule. • The fees did not include costs associated with preparing corrections to compensation reporting or year-end compensation statements resulting from incorrect information or the lack of information provided by the home or host countries.
Year-End Compensation Summaries	• KPMG prepared compensation summaries reporting compensation items for the appropriate tax year in the home and host locations. These statements included items paid in both the home and host locations, incorporating information provided by payroll, accounts payable, third parties, and other pay agents. The compensation summaries were used to facilitate the preparation of home- and host-country tax returns and tax equalizations and were made available to the Debtors for distribution to the mobile employees.

Repatriation Services

Services	Comments/Description
The Debtors' Third Party Vendors (such as Relocation or Immigration)	• KPMG notified the Debtors' third-party vendor(s) of assignment terminations in accordance with the authorization policy established by the Debtors. KPMG addressed inquiries from third-party vendors based on agreed policies, practices, and guidelines provided by the Debtors, with any escalations referred to the Debtors as appropriate.

Post-Repatriation Services

Services	Comments/Description
World-Wide Compensation Reporting (Shadow Payroll)	• KPMG gathered home and host country payment information, including payroll, accounts payable, third-party, and other pay agent data for mobile

Services	Comments/Description
World-Wide Compensation Reporting (Shadow Payroll) (cont.)	employees requiring compensation reporting for tax and cost-tracking purposes. KPMG issued notifications to pay agents at the beginning of the year outlining the reporting schedule, followed by due date reminders and subsequent follow-ups where information was not received. The data was reviewed for reasonableness in accordance with policy guidelines and reconciled to expected amounts, where applicable, and supporting documentation was requested as needed. The information was then reported to payroll for inclusion in compensation and annual wage statements (e.g., U.S. Form W-2, Canada T4) or utilized to facilitate ongoing tax filings. • KPMG required assistance from the Debtors for jurisdictions that failed to comply with reporting requirements, with any escalations potentially resulting in additional fees, as agreed separately. This information was collected on an agreed-upon schedule. • Fees did not include costs associated with correcting compensation reporting or year-end wage statements arising from incomplete or inaccurate information provided by home or host country sources.
Year-End Compensation Summaries	• KPMG prepared compensation summaries reporting compensation items for the appropriate tax year in the home and host locations. These statements included items paid in both the home and host locations, incorporating information provided by payroll, accounts payable, third parties, and other pay agents. The compensation summaries were used to facilitate the preparation of home- and host-country tax returns and tax equalizations and were made available to the Debtors for distribution to the mobile employees.

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 monthly and interim fee applications.

12. 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. Pursuant to 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 $92,155.91 in fees for the global mobility services rendered during the Compensation Period.

13. 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 $202.31 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, 1.4 hours were expended by partners, 3.0 hours were expended by directors and associate directors, 13.6 hours were expended by senior managers, 11.7 hours were expended by managers, and 56.0 hours were expended by senior associates and associates. KPMG's blended hourly rate for non-fixed fee services provided during the Compensation Period is $408.29.

14. In addition to Attachment B, a summary of the hours and fees incurred by professional and by 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.

15. 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.

16. 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.

17. 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.

18. 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.

19. 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

20. 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.

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Conclusion

WHEREFORE, KPMG respectfully requests that, pursuant to the Interim Compensation Order, KPMG is (i) allowed monthly compensation of professional fees totaling $127,146.20, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of requested fees of $101,716.96; (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: October 23, 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, *et al.*,[1]	)	Case No. 25-11034 (CTG)
Debtors.	)	(Jointly Administered)
	)	**Objection Deadline: November 13, 2026 at 4:00pm (ET)** **Hearing Date: To be scheduled if necessary**

NOTICE OF NINTH 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 OF JULY 1, 2026 THROUGH SEPTEMBER 30, 2026

PLEASE TAKE NOTICE that on October 23, 2026, KPMG LLP ("KPMG"), tax compliance and tax consulting service providers to the above-captioned debtors and debtors in possession, filed its *Ninth 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 July 1, 2026 Through September 30, 2026* (the "Application"). A copy of the Application is attached hereto.

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 North Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **November 13, 2026 at 4:00 p.m. (prevailing Eastern Time)**.

[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 is 26555 Northwestern Highway, Southfield, Michigan 48033.

PLEASE TAKE FURTHER NOTICE that at the same time, you must also serve a copy of the response or objection upon: (a) the Debtors, Marelli Automotive Lighting USA LLC, 26555 Northwestern Highway, Southfield, Michigan 48033, Attn.: John Nicholson (john.nicholson@marelli.com); (b) counsel to the Debtors, Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, Illinois 60654, Attn.: Spencer A. Winters, P.C. (spencer.winters@kirkland.com), and 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); (c) co-counsel to the Debtors, 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@pszjlaw.com), Timothy P. Cairns (tcairns@pszjlaw.com), and Edward A. Corma (ecorma@pszjlaw.com); (d) the U.S. Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn.: Jane Leamy (Jane.M.Leamy@usdoj.gov); (e) 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); (f) counsel to Mizuho Bank, Ltd., in all capacities other than as 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); (g) counsel to Mizuho Bank, Ltd., in its capacity as 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); (h) 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 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, DE 19801, Attn.: Justin R. Alberto (jalberto@coleschotz.com) and Stacy L. Newman (snewman@coleschotz.com); (i) 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 Adlerstein (jadlerstein@paulweiss.com); and (j) co-counsel to the Committee, (i) Paul Hastings LLP, 200 Park Avenue, New York, New York 10166, Attn.: Kristopher M. Hansen (krishansen@paulhastings.com), Gabriel E. Sasson (gabesasson@paulhastings.com), Daniel Ginsberg (danielginsberg@paulhastings.com), and Xue (Annie) Yu (xueyu@paulhastings.com), and (ii) Morris James LLP, 3205 Avenue North Blvd., Suite 100, Wilmington, Delaware 19803, Attn.: Eric J. Monzo (emonzo@morrisjames.com), Jason S. Levin (jlevin@morrisjames.com), and Siena B. Cerra (scerra@morrisjames.com).

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.

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Dated: October 23, 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)
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Co-Counsel for the Debtors and Debtors in Possession

EXHIBIT A

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Summary Of Hours and Discounted Fees Incurred By Professional
July 1, 2026 through September 30, 2026

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Abdul Rasheed	Manager - Tax	US	2.6	$ 490.00	$ 1,274.00
Alfie Battista	Senior Associate - International Tax	US	0.2	$ 893.00	$ 178.60
Ana Simunovic	Senior Associate - Bankruptcy	US	10.5	$ 323.00	$ 3,391.50
Angel Tellez	Associate - Global Mobility Services	Mexico	1.4	$ 300.00	$ 420.00
Arkadiusz Gliniecki	Director - Tax	Poland	0.5	$ 713.63	$ 356.81
Brindusa Gheberta	Manager - Global Mobility Services	US	8.0	$ 490.00	$ 3,920.00
Carla Di Giacomo	Senior Associate - Global Mobility Services	Italy	19.9	$ 396.80	$ 7,896.22
Carlos Reyes	Manager - Global Mobility Services	Mexico	0.1	$ 490.00	$ 49.00
David Gonzalez	Senior Associate - Global Mobility Services	Mexico	0.4	$ 410.00	$ 164.00
Ema Ando	Associate - Global Mobility Services	Japan	0.5	$ 202.31	$ 101.15
Enzo Gueudet	Senior Associate - Global Mobility Services	France	2.0	$ 306.10	$ 612.20
Federica Manca	Associate - Global Mobility Services	Italy	17.8	$ 272.09	$ 4,843.17
Jason Recard	Partner - Global Mobility Services	US	1.0	$ 760.00	$ 760.00
Joyal Joshy Joshy	Associate - Global Mobility Services	US	1.8	$ 300.00	$ 540.00
Mizuki Suga	Associate - Global Mobility Services	Japan	1.5	$ 202.31	$ 303.46
Ricardo Lopez	Director - Mergers & Acquisitions Tax	Spain	1.5	$ 634.87	$ 952.31
Rossella Valea	Senior Manager - Global Mobility Services	Italy	9.6	$ 532.84	$ 5,115.25
Scott Thursam	Senior Manager - Global Mobility Services	US	3.0	$ 650.00	$ 1,950.00
Sebastian Kaluza	Senior Manager - Tax	Poland	1.0	$ 664.32	$ 664.32
Wendy Shaffer	Associate Director - Bankruptcy	US	1.0	$ 438.00	$ 438.00
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	US	0.4	$ 1,432.00	$ 572.80
Zahra Fouchali	Manager - Global Mobility Services	France	1.0	$ 487.49	$ 487.49
Total Hours and Hourly Fees at Discounted Rates			**85.7**		**$ 34,990.29** (1)(2)
Total Fixed Fees for Global Mobility Services - Exhibit C2					**$ 92,155.91** (3)
Total Hourly and Fixed Fees					**$ 127,146.20**
Out of Pocket Expenses					$ -
Total Fees & Out of Pocket Expenses					**$ 127,146.20**
Less Holdback Adjustment (20%)					$ (25,429.24)
Net Requested Fees & Out of Pocket Expenses					**$ 101,716.96**
Blended Hourly Rate *(Exclusive of Fixed Fees)*				**$ 408.29**	

(1) Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this 9th monthly fee statement were calculated using a EUR to USD conversion rate of 1.1337, as of September 30, 2026 (source: OANDA's currency calculator).

(2) Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this 9th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.1337, (ii) PLN to USD conversion rate of 0.2595, (iii) MXN to USD conversion rate of 0.05529, (iv) GBP to USD conversion rate of 1.3227, (v) CZK to USD conversion rate of 0.0464, and (vi) JPY to USD conversion rate of 0.006338, as of September 30, 2026 (source: OANDA Rates®). 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].

EXHIBIT B

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary of Hours and Discounted Fees Incurred by Category

July 1, 2026 through September 30, 2026

Category	Exhibit	Total Billed Hours		Total Fees Requested	
Debt Restructuring Services	C1	1.7	$	1,130.91	(1)
Global Mobility Services - Fixed Fees	C2	-	$	92,155.91	(2) (3)
Global Mobility Services - Hourly	C3	72.1	$	29,457.08	
Fee Application Preparation Services	C5	11.9	$	4,402.30	
Total		**85.7**	**$**	**127,146.20**	

(1) Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this 9th monthly fee statement were calculated using a EUR to USD conversion rate of 1.1337, as of September 30, 2026 (source: OANDA's currency calculator).

(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 9th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.1337, (ii) PLN to USD conversion rate of 0.2595, (iii) MXN to USD conversion rate of 0.05529, (iv) GBP to USD conversion rate of 1.3227, (v) CZK to USD conversion rate of 0.0464, and (vi) JPY to USD conversion rate of 0.006338, as of September 30, 2026 (source: OANDA Rates®). 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
July 1, 2026 through September 30, 2026
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Ricardo Lopez	12/11/25	(1.5) Analyzed, as of 12/11/25, the Spanish tax implications of Marelli España's discounted sale of accounts receivable on 11/12/25, to determine the resulting tax treatment and reporting implications for Marelli.	1.5	$ 634.87	$ 952.31
Alfie Battista	07/15/26	(0.2) Drafted email, as of 07/15/26, to KPMG Mexico regarding project status, including recommended next steps to facilitate continued progress on the engagement.	0.2	$ 893.00	$ 178.60
		Total Debt Restructuring Services	**1.7**		**$ 1,130.91** [(1)]

[(1)] Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this 9th monthly fee statement were calculated using a EUR to USD conversion rate of 1.1337, as of September 30, 2026 (source: OANDA's currency calculator).

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Fixed Fees
July 1, 2026 through September 30, 2026
(includes services not previously billed)

CORE Services						
Taxpayer Number	**Country**	**Category**	**Fixed fee services**	**Date Completed**	**Fee Amount**	
Taxpayer 9	Japan	CORE Services	2025 Tax Agent Duties for National Income Tax and Local Inhabitant Tax (per year)	05/20/26	$ 340.53	(1)
Taxpayer 87	Spain	CORE Services	Conducted a 2026 Spain arrival tax briefing.	07/02/26	$ 544.18	(1)
Taxpayer 38	Italy	CORE Services	Prepared the FY24 Italian tax return.	07/08/26	$ 1,145.04	(1)
Taxpayer 91	France	CORE Services	Conducted a 2026 France arrival tax briefing.	07/10/26	$ 544.18	(1)
Taxpayer 93	United States	CORE Services	Conducted a 2026 U.S. arrival tax briefing.	07/23/26	$ 575.00	(1)
N/A	Mexico	CORE Services	Provided high-level guidance to a certain Marelli professional on Mexico's commuter Maquiladora scheme and related risks.	07/23/26	$ 575.00	(1)
Taxpayer 34	Mexico	CORE Services	Coordinated apostille requirements and Czech-to-Spanish translation of the taxpayer's Czech tax identification document for the tax residency change filing.	07/23/26	$ 300.00	(1)
Taxpayer 20	United States	CORE Services	Prepared the 2025 tax equalization calculation.	07/30/26	$ 575.00	(1)
Taxpayer 2	Poland	CORE Services	Prepared the June 2026 monthly tax calculation.	07/30/26	$ 519.00	(1)
Taxpayer 21	United Kingdom	CORE Services	Prepared the start-of-year modified payroll calculation for monthly processing in the 2026/27 tax year.	07/31/26	$ 925.89	(1)
Taxpayer 21	United Kingdom	CORE Services	Processed the February 2026 monthly payroll and delivered the related reports on March 18, 2026.	07/31/26	$ 793.62	(1)
Taxpayer 21	United Kingdom	CORE Services	Processed the March 2026 monthly payroll and delivered the related reports in April 2026.	07/31/26	$ 793.62	(1)
Taxpayer 21	United Kingdom	CORE Services	Processed the April 2026 monthly payroll and delivered the related reports in May 2026.	07/31/26	$ 793.62	(1)
Taxpayer 21	United Kingdom	CORE Services	Processed the May 2026 monthly payroll and finalized the related reports on June 15, 2026.	07/31/26	$ 793.62	(1)
Taxpayer 21	United Kingdom	CORE Services	Adjusted the March modified PAYE calculation based on updated bonus-sourcing information.	07/31/26	$ 462.95	(1)
Taxpayer 21	United Kingdom	CORE Services	Prepared and submitted the 2025/26 year-end payroll and tax reporting.	07/31/26	$ 793.62	(1)
Taxpayer 21	United Kingdom	CORE Services	Prepared the taxpayer's 2025/26 P60 form.	07/31/26	$ 436.49	(1)
Taxpayer 49	United Kingdom	CORE Services	Prepared for and conducted a call with Taxpayer 49 to address tax return questions, including payment through the Marelli payroll.	07/31/26	$ 588.60	(1)
Taxpayer 21	United Kingdom	CORE Services	Reviewed Taxpayer 21's Cognizant compensation, shadow payroll status, year-end report, and P11D benefit reporting and provided additional taxpayer support.	07/31/26	$ 1,256.57	(1)
Taxpayer 49	United Kingdom	CORE Services	Corresponded with Taxpayer 49 to complete KPMG's registration as his agent with the U.K. tax authorities.	07/31/26	$ 727.49	(1)
N/A	United Kingdom	CORE Services	Investigated an unexpected significant credit on the Marelli modified payroll record and determined that further HMRC inquiry was required.	07/31/26	$ 661.35	(1)
Taxpayer 21	United Kingdom	CORE Services	Advised Cognizant and Marelli regarding their respective positions on Taxpayer 21's tax return and employment-income tax equalization.	07/31/26	$ 793.62	(1)

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Fixed Fees
July 1, 2026 through September 30, 2026
(includes services not previously billed)

CORE Services						
Taxpayer 21	United Kingdom	CORE Services	Conducted a call to confirm the information required for the tax return.	07/31/26	$ 654.74	(1)
Taxpayer 21	United Kingdom	CORE Services	Reviewed Taxpayer 21's bonus documentation, updated the 2025/26 U.K. payroll reconciliation, and analyzed applicable retention-bonus authorities.	07/31/26	$ 1,283.02	(1)
N/A	United Kingdom	CORE Services	Reviewed HMRC's follow-up questions, prepared supporting reconciliations, coordinated requested documents, and drafted the response regarding the U.K. tax disclosure.	07/31/26	$ 6,282.83	(1)
Taxpayer 49	United Kingdom	CORE Services	Conducted a call to confirm the information required for the tax return.	07/31/26	$ 654.74	(1)
Taxpayer 21	United Kingdom	CORE Services	Reviewed Taxpayer 21's 2025/26 bonuses and related sourcing periods to assess eligibility for Overseas Workday Relief.	07/31/26	$ 966.89	(1)
Taxpayer 95	Mexico	CORE Services	Conducted a 2026 Mexico arrival tax briefing.	08/12/26	$ 530.00	(1)
Taxpayer 92	United States	CORE Services	Prepared the 2025 tax equalization calculation.	08/13/26	$ 575.00	(1)
Taxpayer 87	Spain	CORE Services	Prepared the 2026 special inbound tax regime request.	08/20/26	$ 940.97	(1)
Taxpayer 34	Czech Republic	CORE Services	Issued the Czech tax questionnaire and reminders and reviewed Taxpayer 34's confirmation that their Czech tax return had been filed.	08/25/26	$ 522.79	(1)
Taxpayer 2	Poland	CORE Services	Prepared the July 2026 monthly tax calculation.	08/26/26	$ 519.00	(1)
Taxpayer 23	France	CORE Services	Conducted a 30-minute tax organizer call regarding the taxpayer's 2026 French residency and tax liabilities and provided written confirmation.	08/31/26	$ 375.25	(1)
Taxpayer 96	Italy	CORE Services	Prepared the 2025 Italian tax return.	09/04/26	$ 1,145.04	(1)
Taxpayer 4	Italy	CORE Services	Prepared the 2025 Italian tax return.	09/04/26	$ 1,145.04	(1)
Taxpayer 66	Italy	CORE Services	Prepared the 2025 Italian tax return.	09/04/26	$ 1,145.04	(1)
Taxpayer 17	Italy	CORE Services	Prepared the 2025 Italian tax return.	09/04/26	$ 1,145.04	(1)
Taxpayer 93	Turkey	CORE Services	Conducted a 2026 Turkey departure tax briefing.	09/07/26	$ 419.47	(1)
Taxpayer 11	Italy	CORE Services	Conducted a 2026 Italy arrival tax briefing.	09/18/26	$ 544.18	(1)
Taxpayer 87	Italy	CORE Services	Conducted a 2026 Italy departure tax briefing.	09/18/26	$ 544.18	(1)
Taxpayer 95	Italy	CORE Services	Conducted a 2026 Italy departure tax briefing.	09/18/26	$ 544.18	(1)
Taxpayer 17	United States	CORE Services	Prepared the 2025 federal and Michigan tax returns.	09/22/26	$ 1,175.00	(1)
Taxpayer 17	United States	CORE Services	Prepared the 2025 tax equalization calculation.	09/22/26	$ 575.00	(1)
Taxpayer 21	United States	CORE Services	Prepared the 2025 federal and Michigan tax returns.	09/29/26	$ 1,175.00	(1)
Taxpayer 21	United States	CORE Services	Prepared the 2025 New York tax return.	09/29/26	$ 350.00	(1)
Taxpayer 21	United States	CORE Services	Prepared the 2025 tax equalization calculation.	09/29/26	$ 575.00	(1)
Taxpayer 2	Poland	CORE Services	Prepared the August 2026 monthly tax calculation.	09/29/26	$ 519.00	(1)
Taxpayer 2	Poland	CORE Services	Prepared the amended July 2026 Polish monthly tax filing.	09/29/26	$ 259.50	(1)
N/A	Japan	CORE Services	Fee Adjustment for 2025 Japan Income Tax Returns (Board of Directors)	09/30/26	$ 14,941.08	(2)
Subtotal CORE Services					**$ 54,445.91**	(3)

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Fixed Fees
July 1, 2026 through September 30, 2026
(includes services 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 - July 2026	07/31/26	$ 300.00
Taxpayer 65	United States	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 91	France	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 87	Spain	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 90	Mexico	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 74	Mexico	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 53	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 66	Italy	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 50	United States	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 17	Slovakia	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - July 2026	07/31/26	$ 300.00
Taxpayer 92	United States	Permanent Transfer	Pre-Departure Services	07/31/26	$ 2,750.00
Taxpayer 93	United States	Permanent Transfer	Pre-Departure Services	07/31/26	$ 2,750.00
Taxpayer 96	Mexico	Permanent Transfer	Cost Projection	07/31/26	$ 1,200.00
Taxpayer 96	Mexico	Long Term Assignment	Cost Projection	07/31/26	$ 1,200.00
Taxpayer 1	United States	Long Term Assignment	Review of Marelli Japan's intercompany agreement request / recommendation to repurpose existing company agreements.	07/17/26	$ 980.00
Taxpayer 1	United States	Long Term Assignment	Review of 2023 compensation data collection from Marelli Japan / Mexico for KPMG Mexico's 2023–2026 tax compliance.	07/17/26	$ 940.00
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 65	United States	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 93	United States	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 91	France	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Fixed Fees
July 1, 2026 through September 30, 2026
(includes services not previously billed)

Global Mobility Support Services					
Taxpayer 97	United States	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 87	Spain	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 90	Mexico	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 74	Mexico	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 53	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 88	United States	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 66	Italy	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 14	United States	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 17	Slovakia	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - August 2026	08/31/26	$ 300.00
Taxpayer 98	Italy	Permanent Transfer	Cost Projection	08/31/26	$ 1,200.00
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 65	United States	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 93	United States	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 91	France	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 97	United States	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 87	Spain	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 90	Mexico	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 74	Mexico	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 53	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 88	United States	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 99	Italy	Commuter	Global Mobility Support - January to September 2026 (one time request)	09/30/26	$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 66	Italy	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 14	United States	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 17	Slovakia	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - September 2026	09/30/26	$ 300.00
Taxpayer 95	Italy	Commuter	Pre-Departure Services	09/30/26	$ 2,750.00
Taxpayer 21	United States	Long Term Assignment	Repatriation Services	09/30/26	$ 1,250.00

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Fixed Fees
July 1, 2026 through September 30, 2026
(includes services not previously billed)

Global Mobility Support Services					
N/A	N/A	Frequent Traveller	Policy consulting services provided to Marelli Japan and Marelli Italy regarding policy provisions for assignments greater than 3 months and less than one	09/30/26	$ 490.00
Subtotal Global Mobility Support Services					**$ 37,710.00**
				Total Global Mobility Services - Fixed Fees	**$ 92,155.91** (4)

(1) 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.

(2) Amount reflects a fee adjustment for 2025 Japan income tax returns prepared for certain members of Marelli's Board of Directors and taxpayers. KPMG inadvertently applied the standard individual tax return fee of USD 863.88 instead of the correct fee level of USD 2,524.00 for each affected taxpayer, despite the higher complexity and scope of these returns [Docket No. 2248]. This affected the following individuals: Taxpayer 84, Taxpayer 20, Taxpayer 82, Taxpayer 80, Taxpayer 51, Taxpayer 86, Taxpayer 85, Taxpayer 81, and Taxpayer 83. KPMG previously billed USD 863.88 per return and now seeks an incremental adjustment of USD 1,660.12 per taxpayer, reflecting the difference between the amount previously billed and the correct fee level. Accordingly, KPMG requests approval of a total additional fee of USD 14,941.08 (9 × USD 1,660.12) as a correction to the originally under-billed amounts.

(3) Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this 9th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.1337, (ii) PLN to USD conversion rate of 0.2595, (iii) MXN to USD conversion rate of 0.05529, (iv) GBP to USD conversion rate of 1.3227, (v) CZK to USD conversion rate of 0.0464, and (vi) JPY to USD conversion rate of 0.006338, as of September 30, 2026 (source: OANDA Rates®). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

(4) 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
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
Enzo Gueudet	07/03/26	0.9 Calculated, as of 7/3, the French withholding tax regularization for the tax year to determine the required adjustment.	0.9	$ 306.10	$ 275.49
Zahra Fouchali	07/03/26	(1.0) Performed Manager review, as of 7/3, concurrently validated the French withholding tax regularization calculation, including the 2025 French income tax return filing to confirm application of the relevant tax brackets / rates.	1.0	$ 487.49	$ 487.49
Enzo Gueudet	07/03/26	Prepared, as of 7/3, the 2025 French income tax return filing to apply the relevant withholding tax brackets / rates, concurrently reconcile the annual withholding position.	1.1	$ 306.10	$ 336.71
Jason Recard	07/06/26	0.5 Performed Partner review, as of 7/6, of the VIP / TEQ out-of-scope tax return matters focusing on topside / delivery items to provide review comments / recommendations to a certain taxpayer.	0.5	$ 760.00	$ 380.00
Brindusa Gheberta	07/07/26	(0.4) Drafted detailed email instructions to Marelli explaining the steps / requirements for making payments online, as requested by the Marelli payroll department.	0.4	$ 490.00	$ 196.00
Brindusa Gheberta	07/14/26	1.0 Analyzed, as of 7/14, structuring scenarios with and without intercompany cross-charges under a maquiladora regime to provide a summary of the reporting requirements to a certain Marelli professional.	1.0	$ 490.00	$ 490.00
Ema Ando	07/20/26	(0.5) Prepare/submit a formal request to the Japanese tax authorities concerning the taxpayer's 2026 provisional tax cancellation to fulfill Japanese tax requirements.	0.5	$ 202.31	$ 101.15
Scott Thursam	07/20/26	1.1 Prepared, as of 7/20, the final calculation deliverable, including executive summary / wire instructions to send to a certain taxpayer.	1.1	$ 650.00	$ 715.00
Mizuki Suga	07/20/26	(1.5) Prepared, as of 7/20, a formal request for the Japanese tax authorities concerning the taxpayer's 2026 provisional tax cancellation to send to E. Ando (KPMG) for review.	1.5	$ 202.31	$ 303.46
Scott Thursam	07/20/26	1.9 Performed Senior Manager review, as of 7/20, concurrently revised the taxpayer's 2025 tax equalization calculation to check for accuracy.	1.9	$ 650.00	$ 1,235.00
Carlos Reyes	07/23/26	0.1 Performed Manager review, as of 07/23, of the second-stage Change of Tax Residency Notice focusing on filing readiness in order to authorize filing of the notice.	0.1	$ 490.00	$ 49.00
Angel Tellez	07/23/26	0.2 Email communication with the Mexican tax authorities to submit the second stage of the Change of Tax Residency Notice for a certain taxpayer.	0.2	$ 300.00	$ 60.00

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Hourly
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
David Gonzalez	07/23/26	(0.4) Performed senior review, as of 7/23, concurrently revised the draft electronic form for the second-stage Change of Tax Residency Notice to prepare it for a second review by the Manager.	0.4	$ 410.00	$ 164.00
Angel Tellez	07/23/26	0.6 Prepared, as of 7/23, the draft electronic form for the second stage of the Change of Tax Residency Notice.	0.6	$ 300.00	$ 180.00
Angel Tellez	07/23/26	0.6 Prepared, as of 7/23, list of supporting documentation required for the submission of the second stage of the Change of Tax Residency Notice for a certain taxpayer.	0.6	$ 300.00	$ 180.00
Brindusa Gheberta	08/12/26	0.5 Drafted written guidance, including supporting correspondence, to Marelli explaining the steps required to resolve certain outstanding balances.	0.5	$ 490.00	$ 245.00
Brindusa Gheberta	08/12/26	0.5 Reviewed, as of 8/12, the 2021 / 2022 Michigan tax notices focusing on the stated balances in order to reconcile the balances in accordance with KPMG's records.	0.5	$ 490.00	$ 245.00
Brindusa Gheberta	08/12/26	Reviewed, as of 8/12, the taxpayer's 2025 Michigan tax notice, concurrently compared it with KPMG's records / prior correspondence in order to prepare instructions for Marelli explaining the steps required to resolve / settle notice balance.	0.9	$ 490.00	$ 441.00
Brindusa Gheberta	08/24/26	Analyzed, as of 8/24, the 2025 Internal Revenue Service notice, focusing on the stated basis / proposed adjustments, in order to prepare the response for the IRS.	0.3	$ 490.00	$ 147.00
Arkadiusz Gliniecki	08/26/26	Meeting with A. Gliniecki, S. Kaluza (KPMG), and M. Buras (Marelli) to provide information and advice regarding relief available to working seniors in connection with the taxpayer's upcoming attainment of retirement age.	0.5	$ 713.63	$ 356.81
Sebastian Kaluza	08/26/26	Meeting with A. Gliniecki, S. Kaluza (KPMG), and M. Buras (Marelli) to provide information and advice regarding relief available to working seniors in connection with the taxpayer's upcoming attainment of retirement age.	0.5	$ 664.32	$ 332.16
Sebastian Kaluza	08/26/26	Performed analysis, as of 8/26, of eligibility criteria / available relief for working seniors approaching retirement age.	0.5	$ 664.32	$ 332.16
Abdul Rasheed	08/27/26	Prepared the response to the 2025 Internal Revenue Service notice to send to B. Gheberta (KPMG) for review.	0.6	$ 490.00	$ 294.00

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Hourly
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
Carla Di Giacomo	09/04/26	(0.6) Prepared, as of 9/4, documentation requested in connection with the FY 2021 Italian tax audit, including supporting evidence to substantiate the foreign tax credit claimed on the Italian tax return. (0.1) Obtained sworn translation of the Japanese tax payment receipt underlying the foreign tax credit claimed in the Italian tax return.	0.7	$ 396.80	$ 277.76
Carla Di Giacomo	09/04/26	(0.5) Performed Senior Associate-level support in managing official sworn procedure, including reviewing translated documentation for accuracy / completeness, and liaising, as needed, with relevant counterparts to ensure timely formalization and submission of all documents requested by the Italian tax authority.	0.5	$ 396.80	$ 198.40
Federica Manca	09/04/26	(0.8) Prepared, as of 9/4, documentation requested by the Italian tax authority for the FY 2021 tax audit, including translating Japanese tax payment, obtaining a sworn translation of the Japanese tax payment receipt to substantiate the foreign tax credit claimed on the Italian tax return.	0.8	$ 272.09	$ 217.67
Federica Manca	09/04/26	(0.7) Reviewed, as of 09/04/26, documentation prepared for the FY 2021 Italian tax audit, with focus on validating the translated documentation to confirm compliance with the Italian tax authority's requirements.	0.7	$ 272.09	$ 190.46
Rossella Valea	09/04/26	(1.2) Performed Associate Partner-level support by providing strategic oversight / technical guidance on the defense position to be adopted in relation to the payment notice issued by the Italian tax authority concerning the foreign tax credit claimed in the FY 2021 Italian tax return.	1.2	$ 532.84	$ 639.41
Rossella Valea	09/04/26	(0.8) Performed Partner review, as of 09/04/26, of the appeal strategy, concurrently validated the key technical arguments to ensure consistency with Italian tax law, case law, the client's controversy strategy.	0.8	$ 532.84	$ 426.27
Carla Di Giacomo	09/04/26	(0.8) Performed Senior Associate level analysis of payment notice issued by the Italian tax authority in relation to the foreign tax credit included in the FY 2021 Italian tax return along with the corresponding relevant supporting documentation.	0.8	$ 396.80	$ 317.44
Carla Di Giacomo	09/04/26	(0.8) Drafted the appeal for filing with the Italian tax court, including technical arguments challenging the adjustments proposed by the Italian tax authority to support the taxpayer's position in the dispute.	0.8	$ 396.80	$ 317.44

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Hourly
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
Carla Di Giacomo	09/04/26	(1.4) Facilitated coordination with internal/external stakeholders involved in the appeal process to support timely finalization/submission of the appeal to the Italian tax court.	1.4	$ 396.80	$ 555.51
Federica Manca	09/04/26	(1.3) Prepared, as of 9/4, the supporting documentation for the appeal to the Italian tax court, including organizing/indexing documentation to substantiate the foreign tax credit claimed on the FY 2021 Italian tax return and support the challenge to the Italian tax authority's payment notice.	1.3	$ 272.09	$ 353.71
Federica Manca	09/04/26	(1.3) Reviewed, as of 9/4, the Italian court appeal, including supporting documentation to verify consistency, accuracy, and compliance with the Italian tax court's filing requirements.	1.3	$ 272.09	$ 353.71
Federica Manca	09/04/26	(1.4) Coordinate/ execute filing of the appeal package with the Italian tax court in accordance with applicable submission requirements to preserve the taxpayer's rights and position in the appeal.	1.4	$ 272.09	$ 380.92
Rossella Valea	09/04/26	(0.6) Provided strategic oversight / technical guidance in relation to the notice issued by the Italian tax authority concerning the correction of the tax credit reported in the FY 2021 Italian tax return prepared by KPMG Italy.	0.6	$ 532.84	$ 319.70
Rossella Valea	09/04/26	(0.4) Performed Associate Partner review, as of 09/04/26, of the proposed response, concurrently validated the sworn-translation approach to support the Italian tax authority submission concerning Japanese tax return of a certain taxpayer.	0.4	$ 532.84	$ 213.14
Carla Di Giacomo	09/04/26	(0.7) Facilitated the sworn translation of a certain taxpayer's Japanese tax return, concurrently oversaw legal formalities / technical consistency to support the FY 2021 Italian tax filing position.	0.7	$ 396.80	$ 277.76
Rossella Valea	09/04/26	(0.3) Reviewed, as of 09/04/26, the Belgian tax assessment translation approach to substantiate the foreign tax credit claimed on the FY 2023 Italian tax return / support the taxpayer's position before the Italian tax authority.	0.3	$ 532.84	$ 159.85
Carla Di Giacomo	09/04/26	(0.3) Performed procedures to coordinate/ oversee the process to obtain the translation of the Belgian tax assessment requested by the Italian tax authority as support of a certain foreign tax credit included in the FY 2023 Italian tax return, including liaising with the translation provider - as needed.	0.3	$ 396.80	$ 119.04

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Hourly
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
Carla Di Giacomo	09/04/26	(0.2) Performed Senior Associate review, as of 09/04/26, of the translated Belgian tax assessment, concurrently organized its submission to meet the Italian tax authority's FY 2023 foreign tax credit documentation requirements.	0.2	$ 396.80	$ 79.36
Rossella Valea	09/04/26	(0.7) Provided Associate Partner review, as of 9/4, of the defense position to substantiate the foreign tax credit claimed in the FY 2023 Italian tax return.	0.7	$ 532.84	$ 372.99
Rossella Valea	09/04/26	(0.8) Performed Associate Partner review, as of 09/04/26, of the "istanza in autotutela," concurrently validated its technical position to seek reinstatement of the denied foreign tax credit following the formal tax audit.	0.8	$ 532.84	$ 426.27
Carla Di Giacomo	09/04/26	(1.0) Prepared the technical explanation / drafted the "istanza in autotutela" to substantiate the foreign tax credit claimed in the FY 2023 Italian tax return.	1.0	$ 396.80	$ 396.80
Carla Di Giacomo	09/04/26	(1.0) Analyzed the "rettifica" issued after the formal tax audit, concurrently assembled proof of foreign taxes paid to support reinstatement of the foreign tax credit.	1.0	$ 396.80	$ 396.80
Carla Di Giacomo	09/04/26	(0.5) Reviewed, as of 9/4, the sworn translation of the FY 2020 Japanese tax return to confirm consistency with the foreign tax credit claimed on the Italian tax return / support the documentation requested by the Italian tax authority.	0.5	$ 396.80	$ 198.40
Federica Manca	09/04/26	(1.0) Prepared, as of 9/4, the FY2020 Japanese tax return for sworn translation requested by the Italian tax authority in connection with the foreign tax credit reported in the Italian tax return, including liaising with the translation sworn services providers (as needed) / compiling documentation package for submission.	1.0	$ 272.09	$ 272.09
Federica Manca	09/08/26	(1.7) Prepared, as of 9/8, the FY 2022 Brazilian tax return, including the employment contract for sworn translation to support the appeal before the Italian tax court / substantiate the taxpayer's position in connection with the tax audit.	1.7	$ 272.09	$ 462.55
Federica Manca	09/08/26	(1.6) Continued, as of earlier on 9/8, preparation of the FY 2022 Brazilian tax return/employment contract for sworn translation to support the appeal before the Italian tax court and substantiate the taxpayer's position in connection with the tax audit	1.6	$ 272.09	$ 435.34

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Hourly
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
Carla Di Giacomo	09/08/26	(1.1) Performed Senior Associate review, as of 9/8, of the sworn translations of the FY 2022 Brazilian tax return / employment contract to confirm compliance with applicable requirements and support the taxpayer's position in the appeal against the tax audit.	1.1	$ 396.80	$ 436.47
Carla Di Giacomo	09/08/26	(0.9) Continued, as of 09/08/26, Senior Associate review of the sworn translations of the FY 2022 Brazilian tax return / employment contract to confirm compliance with applicable requirements and support the taxpayer's position in the appeal against the tax audit.	0.9	$ 396.80	$ 357.12
Rossella Valea	09/08/26	Performed Associate Partner review, as of 9/8, of the defense approach / key technical positions related to the Italian tax audit to assess key risk areas and support the taxpayer's position in responding to the Italian tax authority.	2.0	$ 532.84	$ 1,065.68
Rossella Valea	09/08/26	(0.9) Performed Associate Partner review, as of 9/8, of the overall controversy strategy along with key submissions to the Italian tax authority to validate the positions advanced in connection with the Italian tax audit and support the taxpayer's defense.	0.9	$ 532.84	$ 479.56
Carla Di Giacomo	09/08/26	(1.2) Performed Senior Associate review of Italian tax authority requests, including related tax calculations / technical positions to assess the taxpayer's response and support the defense position in connection with the Italian tax audit.	1.2	$ 396.80	$ 476.15
Carla Di Giacomo	09/08/26	(.4) Prepared technical explanations, (.4) written responses, and (.4) supporting analyses to address matters raised by the Italian tax authority / support the taxpayer's position in connection with the Italian tax audit.	1.2	$ 396.80	$ 476.15
Carla Di Giacomo	09/08/26	(1.1) Performed Senior Associate-level coordination (with the client and KPMG team) to aggregate information, align on the defense approach, and ensure timely /consistent management of the Italian tax audit process.	1.1	$ 396.80	$ 436.47
Federica Manca	09/08/26	Prepared draft responses/supporting schedules addressing Italian tax authority audit requests to substantiate the taxpayer's positions in connection with the Italian tax audit.	2.6	$ 272.09	$ 707.43
Federica Manca	09/08/26	Updated, as of 09/08/26, audit status trackers, concurrently implemented senior team instructions (received from senior team members) to support consistent, timely management of the audit.	2.4	$ 272.09	$ 653.01

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Hourly
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
Rossella Valea	09/08/26	(1.1) Perform Associate Partner review concurrently validated the overall controversy strategy including critical submissions to be provided to the Italian tax authority in the context of the Italian tax audit.	1.1	$ 532.84	$ 586.12
Carla Di Giacomo	09/08/26	(0.5) Performed Senior Associate review, as of 09/08/26, of correspondence with the Italian tax authorities to prepare responses to audit-related requests.	0.5	$ 396.80	$ 198.40
Carla Di Giacomo	09/08/26	(1.0) Analyzed, as of 9/8, Italian tax authority requests, (0.5) related calculations, (0.5) and tax positions to identify potential tax diligence items requiring a response during the Italian tax audit.	2.0	$ 396.80	$ 793.59
Carla Di Giacomo	09/08/26	(1.0) Prepared, as of 9/8, technical explanations / written responses addressing certain tax matters raised by the Italian tax authorities to validate the consistency / accuracy of the information with the client prior to submission.	1.0	$ 396.80	$ 396.80
Rossella Valea	09/08/26	(0.8) Performed Associate Partner review, as of 09/08/26, of the FY 2022 Brazilian tax return translation approach, concurrently validated its consistency with the Italian filing position to support the tax audit response.	0.8	$ 532.84	$ 426.27
Carla Di Giacomo	09/08/26	(0.8) Performed procedures to coordinate /oversee process to obtain / provide the translation of the FY2022 Brazilian tax return requested by the Italian tax authority in relation to the FY2022 Italian tax audit, including liaising with translation providers, reviewing the translated document for technical consistency, and coordinating submission to the tax authority - as needed.	0.8	$ 396.80	$ 317.44
Federica Manca	09/14/26	(0.8) Review Italian tax authority's request for additional documentation / explanations regarding the a certain tax credit reported in the FY 2022 Italian tax return, concurrently compiled / analyzed underlying supporting documentation.	0.8	$ 272.09	$ 217.67
Federica Manca	09/14/26	(0.7) Prepared written response to the Italian tax authority setting forth the technical position / reconciliation related to a certain tax credit to substantiate the amount reported on the FY 2022 Italian tax return.	0.7	$ 272.09	$ 190.46
Carla Di Giacomo	09/14/26	(1.0) Review, concurrently finalize written response to the Italian tax authority, including alignment of supporting documentation/explanations related to a certain tax credit, to substantiate the taxpayer's position for submission in connection with the Italian tax audit.	1.0	$ 396.80	$ 396.80

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Hourly
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
Carla Di Giacomo	09/14/26	(1.2) Performed Senior Associate review, as of 9/14, of the sworn translations of the Romanian payslips to confirm compliance with applicable requirements / support submission of the requested documentation in connection with the FY 2022 Italian tax audit.	1.2	$ 396.80	$ 476.15
Federica Manca	09/14/26	(0.8) Prepared, as of 9/14, the Romanian payslips / related documentation for sworn translation to support the Italian tax authority's review in connection with the FY 2022 Italian tax audit.	0.8	$ 272.09	$ 217.67
Federica Manca	09/14/26	(0.7) Continued, from earlier on 9/14, to prepare the Romanian payslips / related documentation for sworn translation to support the Italian tax authority's review in connection with the FY 2022 Italian tax audit.	0.7	$ 272.09	$ 190.46
Brindusa Gheberta	09/14/26	(1.0) Call with a certain taxpayer to review the Spanish tax position as well as related circumstances to determine the appropriate tax support required.	1.0	$ 490.00	$ 490.00
Jason Recard	09/23/26	(0.5) Reviewed cross-border tax considerations with the Swiss / Netherlands teams to assess the applicable tax positions and support the taxpayer's cross-border tax matters	0.5	$ 760.00	$ 380.00
Brindusa Gheberta	09/01/26	(1.0) Performed Manager review, as of 9/1, of the IRS notice response / facilitate tax submission of the finalized response to ensure timely delivery to the tax authorities.	1.0	$ 490.00	$ 490.00
Joyal Joshy Joshy	09/16/26	(1.0) Review of foreign-source documents in connection with the preparation of prior-year state income tax return, concurrently identifying relevant income items and related tax considerations.	1.0	$ 300.00	$ 300.00
Joyal Joshy Joshy	09/16/26	(0.8) Analyzed, as of 9/16, the taxability / currency conversion treatment of foreign-source income to confirm appropriate treatment / accurate reporting on the prior-year state income tax return.	0.8	$ 300.00	$ 240.00
Brindusa Gheberta	09/11/26	(1.4) Call with a certain taxpayer to discuss foreign investment fund (PFIC) information as well as outstanding stock sale basis information required to support accurate reporting and finalization of the taxpayer's tax return.	1.4	$ 490.00	$ 686.00
Abdul Rasheed	09/18/26	(1.0) Performed Manager review, as of 09/18/26, of eight foreign-language Excel files along with related JPG documentation, to assess translated content /identify relevant income items for accurate tax reporting.	1.0	$ 490.00	$ 490.00
Abdul Rasheed	09/18/26	(1.0) Analyzed, as of 9/18, capital-gain transactions with unknown basis contained in foreign-language documentation to determine the appropriate tax treatment / reporting position.	1.0	$ 490.00	$ 490.00

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Hourly
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
Brindusa Gheberta	09/24/26	(1.0) Call with a certain taxpayer to discuss the Michigan notice updates and related correspondence associated with the taxpayer's 2025 tax filing.	1.0	$ 490.00	$ 490.00
		Total Global Mobility Services - Hourly	**72.1**		**$ 29,457.08**

EXHIBIT C4

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Retention Services
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
		No fees billed for these services in current month			
		Total Retention Services	**0.0**		**$ -**

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Fee Application Preparation Services
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	07/07/26	.8 Updated exhibit C3 of Marelli 8th monthly fee application to include data received from KPMG professionals as of 7/7.	0.8	$ 323.00	$ 258.40
Ana Simunovic	07/07/26	.8 Updated exhibit C5 of Marelli 8th monthly fee application to include data received from KPMG professionals as of 7/7.	0.8	$ 323.00	$ 258.40
Ana Simunovic	07/07/26	.9 Updated exhibit C2 of Marelli 8th monthly fee application to include data received from KPMG professionals as of 7/7.	0.9	$ 323.00	$ 290.70
Wendy Shaffer	07/08/26	0.3 Performed Associate Director review of Marelli 8th monthly fee application exhibits, as required in advance of filing.	0.3	$ 438.00	$ 131.40
Wendy Shaffer	07/08/26	0.3 Performed Associate Director review of Marelli 8th monthly Narrative, Certification as well as finalized exhibits prior to being sent for Partner review; 0.1 Call with A. Simunovic (KPMG) regarding questions related to same.	0.4	$ 438.00	$ 175.20
Ana Simunovic	07/09/26	0.1 Drafted email to Y. Kukoyi (KPMG) to provide Exhibits for Marelli 8th monthly fee application for review/sign-off.	0.1	$ 323.00	$ 32.30
Ana Simunovic	07/10/26	0.1 Drafted email to Y. Kukoyi (KPMG) to provide copy of Narrative for Marelli 8th monthly fee application for review/sign-off.	0.1	$ 323.00	$ 32.30
Yinka Kukoyi	07/10/26	.2 Performed Partner review, as of 7/10, of the 8th monthly fee application for Marelli.	0.2	$ 1,432.00	$ 286.40
Ana Simunovic	07/10/26	.8 Finalized Narrative for the 8th monthly fee application for Marelli.	0.8	$ 323.00	$ 258.40
Ana Simunovic	07/13/26	0.1 Email communication with K&E to provide a copy of Marelli 8th monthly fee application for filing/service.	0.1	$ 323.00	$ 32.30
Ana Simunovic	07/13/26	0.4 Finalized (PDF) KPMG's 8th monthly fee application in preparation for filing and service.	0.4	$ 323.00	$ 129.20
Wendy Shaffer	07/16/26	0.1 Performed Associate Director review of Marelli 4th interim fee application prepared by A. Simunovic (KPMG).	0.1	$ 438.00	$ 43.80
Ana Simunovic	07/16/26	.6 Prepared the 4th interim fee application in Marelli bankruptcy matter.	0.6	$ 323.00	$ 193.80

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Fee Application Preparation Services
July 1, 2026 through September 30, 2026

Name	Date	Description	Hours	Rate	Amount
Yinka Kukoyi	07/17/26	.2 Partner review, as of 7/17, of the 4th interim fee application for Marelli.	0.2	$ 1,432.00	$ 286.40
Wendy Shaffer	08/12/26	0.1 Associate Director review of CNO related to KPMG 4th interim for Marelli sent by K&E;	0.1	$ 438.00	$ 43.80
Wendy Shaffer	08/12/26	0.1 Drafted email to K&E to verify no comments/approval of CNO related to Marelli 4th Interim.	0.1	$ 438.00	$ 43.80
Ana Simunovic	08/25/26	.8 Updated exhibit C5 of Marelli 9th monthly fee application to include data received from KPMG professionals as of 8/25.	0.8	$ 323.00	$ 258.40
Ana Simunovic	09/02/26	1.4 Updated exhibit C2 of Marelli 9th monthly fee application to include data received from KPMG professionals as of 9/2.	1.4	$ 323.00	$ 452.20
Ana Simunovic	09/04/26	0.6 Updated exhibit C3 of Marelli 9th monthly fee application to include data received from KPMG professionals as of 9/4.	0.6	$ 323.00	$ 193.80
Ana Simunovic	09/08/26	1.6 Updated exhibit C2 of Marelli 9th monthly fee application to include data received from KPMG professionals as of 9/8.	1.6	$ 323.00	$ 516.80
Ana Simunovic	09/09/26	0.6 Updated exhibit C3 of Marelli 9th monthly fee application to include data received from KPMG professionals as of 9/9.	0.6	$ 323.00	$ 193.80
Ana Simunovic	09/15/26	.9 Updated exhibit C2 of Marelli 9th monthly fee application to include data received from KPMG professionals as of 9/15.	0.9	$ 323.00	$ 290.70
		Total Fee Application Preparation Services	**11.9**		**$ 4,402.30**

EXHIBIT D

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Summary of Out of Pocket Expenses
July 1, 2026 through September 30, 2026

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
July 1, 2026 through September 30, 2026

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**

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*,[1]	)	Case No. 25-11034 (CTG)
Debtors.	)	(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 October 23, 2026 (the "Application") for KPMG's ninth monthly fee application for compensation and allowance of expenses for the period July 1, 2026 through September 30, 2026.

3. I am thoroughly familiar with the other work performed on behalf of the Debtors by the professionals of KPMG.

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

[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.

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 23rd day of October, 2026.

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