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)
	(Jointly Administered)
Debtors.	**Re: Docket Nos. 2851, 2870, and 2880**
	Obj. Deadline: November 23, 2026 at 4:00 p.m. (ET) **Hearing Date: December 8, 2026 at 10:00 a.m. (ET)**

LIMITED OBJECTION AND RESERVATION OF RIGHTS OF T.A. AMERICA CORPORATION TO CONFIRMATION OF THE AMENDED JOINT PLAN OF REORGANIZATION OF MARELLI AUTOMOTIVE LIGHTING USA LLC AND ITS DEBTOR AFFILIATES PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

T.A. America Corporation ("TAC"), by and through its undersigned counsel, hereby files this limited objection and reservation of rights (this "Limited Objection") to confirmation of the *Amended Joint Plan of Reorganization of Marelli Automotive Lighting USA LLC and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 2851] (together with the solicitation version filed at Docket No. 2880, and as may be further amended, modified, or supplemented, the "Plan").[2] In support of this Limited Objection, TAC respectfully states as follows:

PRELIMINARY STATEMENT

1. TAC does not oppose confirmation of the Plan. TAC files this Limited Objection for one narrow purpose: to confirm that its administrative expense claims under section 503(b)(9)

[1] A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims, noticing, and solicitation 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 but not otherwise defined herein have the meanings given to them in the Plan.

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of the Bankruptcy Code, which TAC asserted in timely filed proofs of claim, are preserved and will be paid under the Plan.

2. The Plan is internally ambiguous on this point. Article II.A of the Plan expressly excuses holders of Administrative Claims arising under section 503(b)(9) of the Bankruptcy Code from filing a separate request for payment. Article VII.A of the Plan, however, provides that all Proofs of Claim are "considered objected to and Disputed" and, on the Effective Date, are "deemed withdrawn and expunged," and Article VII.G provides that no payment will be made on a Disputed Claim until it becomes Allowed. The Plan does not state how a section 503(b)(9) claim asserted in a Proof of Claim becomes Allowed once that Proof of Claim is deemed objected to and then expunged.

3. TAC asked the Debtors' counsel to confirm in writing that TAC's section 503(b)(9) claims are preserved and that no further filing is required. As of the date of this Limited Objection, TAC has not received a substantive response. TAC therefore files this Limited Objection to preserve its rights and proposes simple clarifying language for the Confirmation Order that would fully resolve it.

BACKGROUND

4. On June 11, 2025 (the "Petition Date"), the Debtors each filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases are jointly administered under the above-captioned case number.

5. TAC sold goods to certain of the Debtors in the ordinary course of the Debtors' businesses, including goods received by the Debtors within twenty (20) days before the Petition Date.

6. TAC filed the following proofs of claim (together, the "TAC Proofs of Claim"), each of which asserts a portion of the claim as an administrative expense under section 503(b)(9) of the Bankruptcy Code:

(a) Proof of Claim No. 2717 against Marelli Mexicana, S.A. de C.V. (Case No. 25-11099), in the total amount of $26,575.00, of which $7,184.00 is asserted under section 503(b)(9) of the Bankruptcy Code; and

(b) Proof of Claim No. 2718 against Marelli North America, Inc. (Case No. 25-11036), in the total amount of $859,583.37, of which $129,378.08 is asserted under section 503(b)(9) of the Bankruptcy Code.

The portions of the TAC Proofs of Claim asserted under section 503(b)(9), in the aggregate amount of $136,562.08, are referred to herein as the "TAC 503(b)(9) Claims".

7. No Claims Bar Date has been established in these chapter 11 cases. To TAC's knowledge, no objection to the TAC Proofs of Claim has been filed.

8. On October 20, 2026, the Court entered an order [Docket No. 2870] (the "Disclosure Statement Order") approving the Disclosure Statement and establishing November 23, 2026 at 4:00 p.m. (prevailing Eastern Time) as the deadline to object to confirmation of the Plan. The Confirmation Hearing is scheduled for December 8, 2026 at 10:00 a.m. (prevailing Eastern Time).

9. On November 2, 2026, TAC's counsel wrote to the Debtors' counsel requesting written confirmation that the TAC 503(b)(9) Claims are preserved and will be treated as Administrative Claims under the Plan, and that TAC need not file a separate request for allowance and payment. TAC's counsel followed up on November 13, 2026. As of the date of this Limited Objection, TAC has not received a substantive response.

RELEVANT PLAN PROVISIONS

10. Article II.A of the Plan requires holders of Administrative Claims to file requests for payment by the Administrative Claims Bar Date, but expressly excludes Administrative Claims arising under section 503(b)(9):

> Except as otherwise provided in this Article II.A and except with respect to Administrative Claims that are (i) Restructuring Expenses, Professional Fee Claims, or DIP Claims, (ii) Allowed pursuant to the DIP Orders or the Cash Management Order, or (iii) subject to 11 U.S.C. § 503(b)(1)(D), unless previously Filed, requests for payment of Allowed Administrative Claims *(other than Administrative Claims arising under section 503(b)(9) of the Bankruptcy Code)* must be Filed and served on the Debtors or Reorganized Debtors, as applicable, no later than the Administrative Claims Bar Date.

Plan, Art. II.A (emphasis added).

11. Article VII.A of the Plan, however, provides in relevant part:

> Notwithstanding section 502(a) of the Bankruptcy Code . . . . Except for Proofs of Claim permitted by the DIP Orders and subject to Articles II and III of this Plan, *all Proofs of Claim Filed in these Chapter 11 Cases shall be considered objected to and Disputed* without further action by the Debtors or Reorganized Debtors. Except for Proofs of Claim permitted by the DIP Orders, upon the Effective Date and subject to Articles II and III of this Plan, *all Proofs of Claim Filed against the Debtors, regardless of the time of Filing, . . . shall be deemed withdrawn and expunged*, other than as provided below.

Plan, Art. VII.A (emphasis added).

12. Article VII.G of the Plan further provides that "[i]f an objection to a Claim or portion thereof is Filed, no payment or distribution provided under this Plan shall be made on account of such Claim or portion thereof unless and until such Disputed Claim becomes an Allowed Claim." Plan, Art. VII.G. In addition, the Plan defines "Administrative Claim" by reference to claims "arising on or after the Petition Date," Plan, Art. I.A.5, while section 503(b)(9) claims arise from goods received within the twenty days before the Petition Date.

LIMITED OBJECTION

13. Claims under section 503(b)(9) of the Bankruptcy Code are administrative expenses entitled to priority under section 507(a)(2) of the Bankruptcy Code. Under section 1129(a)(9)(A) of the Bankruptcy Code, a plan may be confirmed only if, except to the extent the holder agrees to different treatment, each holder of a claim of a kind specified in section 507(a)(2) receives cash on the effective date equal to the allowed amount of its claim.

14. Read together, Article II.A and the "subject to Articles II and III" language in Article VII.A support the conclusion that the TAC 503(b)(9) Claims, as asserted in the TAC Proofs of Claim, are preserved and will be treated and paid as Administrative Claims under the Plan, and that TAC need not file anything further. TAC believes that is the correct reading of the Plan.

15. The Plan, however, does not say so expressly, and it does not provide any mechanism by which a section 503(b)(9) claim asserted in a Proof of Claim becomes Allowed after that Proof of Claim is deemed objected to under Article VII.A and expunged on the Effective Date. Read literally, Articles VII.A and VII.G could leave TAC with no claim on file, no Allowed Administrative Claim, and no path to payment, notwithstanding Article II.A. Treatment of that kind would be inconsistent with section 1129(a)(9)(A) of the Bankruptcy Code as applied to TAC.

16. In addition, under section 502(a) of the Bankruptcy Code, a properly filed proof of claim is deemed allowed unless a party in interest objects, and under section 502(b) and Bankruptcy Rule 3007, a claim may be disallowed only after an objection and notice and an opportunity for a hearing. A blanket "deemed objection" in a plan is not a substitute for that process. TAC does not seek to limit the Debtors' or the Reorganized Debtors' right to object to the TAC 503(b)(9) Claims on the merits. TAC seeks only to ensure that the TAC 503(b)(9) Claims are not lost by operation of Article VII.A.

17. The ambiguity can be resolved with a single paragraph in the Confirmation Order. TAC respectfully requests that any order confirming the Plan include the following language, or language substantially similar and acceptable to TAC:

> Notwithstanding anything to the contrary in the Plan (including Article VII.A of the Plan) or this Confirmation Order, (a) the portions of Proof of Claim No. 2717 and Proof of Claim No. 2718 filed by T.A. America Corporation ("TAC") asserting claims under section 503(b)(9) of the Bankruptcy Code in the amounts of $7,184.00 and $129,378.08, respectively (the "TAC 503(b)(9) Claims"), shall not be deemed withdrawn or expunged and shall constitute timely Filed requests for payment of Administrative Claims; (b) TAC shall not be required to File any further request for payment of the TAC 503(b)(9) Claims; and (c) the TAC 503(b)(9) Claims shall be Allowed Administrative Claims and paid in accordance with Article II.A of the Plan unless the Debtors or the Reorganized Debtors, as applicable, File an objection to the TAC 503(b)(9) Claims on or before the Administrative Claims Objection Bar Date, in which case the TAC 503(b)(9) Claims shall be determined by the Bankruptcy Court. All other rights of the Debtors, the Reorganized Debtors, and TAC with respect to the TAC 503(b)(9) Claims are reserved.

18. TAC is hopeful that this Limited Objection can be resolved consensually before the Confirmation Hearing and will continue to work with the Debtors toward that end.

RESERVATION OF RIGHTS

19. TAC reserves all of its rights, including the right to (a) supplement or amend this Limited Objection, including in response to any amendment or modification of the Plan, the Plan Supplement, or the proposed Confirmation Order; (b) file a request for allowance and payment of the TAC 503(b)(9) Claims; (c) join in any other objection to confirmation of the Plan to the extent consistent with this Limited Objection; and (d) be heard at the Confirmation Hearing. Nothing in this Limited Objection waives or limits any portion of the TAC Proofs of Claim, including the portions that are General Unsecured Claims, or any of TAC's other rights, claims, or remedies.

CONCLUSION

WHEREFORE, TAC respectfully requests that the Court (a) condition confirmation of the Plan on the inclusion in the Confirmation Order of the language set forth in paragraph 17 above, or language substantially similar and acceptable to TAC; and (b) grant TAC such other and further relief as is just and proper.

Dated: November 19, 2025
Wilmington, Delaware

WOMBLE BOND DICKINSON (US) LLP

/s/ Matthew P. Ward
Matthew P. Ward, Esq. (Del. Bar No. 4471)
1313 North Market Street, Suite 1200
Wilmington, DE 19801
Telephone: (302) 252-4320
Facsimile: (302) 252-4330
Email: matthew.ward@wbd-us.com

-and-

DICKINSON WRIGHT PLLC
James A. Plemmons, Esq.
500 Woodward Avenue, Suite 4000
Detroit, MI 48226
Telephone: (313) 223-3106
Facsimile: (844) 670-6009
Email: jplemmons@dickinsonwright.com

Counsel to T.A. America Corporation

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on November 19, 2026, the undersigned caused a true copy of the foregoing to be served upon all parties who have registered for electronic service in these cases by filing it with the Court's CM/ECF system and via first class mail on the following parties:

Co-Counsel to the Debtors

Kirkland & Ellis LLP
601 Lexington Avenue
New York, New York 10022
Attn: Joshua A. Sussberg, Nicholas M. Adzima,
and Evan Swager

Kirkland & Ellis LLP
333 West Wolf Point Plaza
Chicago, Illinois 60654
Attn: Ross M. Kwasteniet and Spencer A. Winters

Pachulski Stang Ziehl & Jones LLP
919 North Market Street, 17th Floor
P.O. Box 8705
Wilmington, Delaware 19899 (Courier 19801)
Attn: Laura Davis Jones, Timothy P. Cairns,
and Edward A. Corma

Co-Counsel to the Ad Hoc Group of Senior Lenders

Akin Gump Strauss Hauer & Feld LLP
2001 K Street NW, Washington, D.C., 20006
Attn: Scott Alberino, Kate Doorley,
and Alexander F. Antypas

Akin Gump Strauss Hauer & Feld LLP
One Bryant Park
New York, New York 10036
Attn: Ira S. Dizengoff and Anna Kordas

Cole Schotz P.C.
500 Delaware Avenue, Suite 600,
Wilmington, Delaware 19801
Attn: Justin R. Alberto and Stacy L. Newman

United States Trustee

Office of the United States Trustee
for the District of Delaware
844 King Street, Suite 2207, Lockbox 35
Wilmington, Delaware 19801
Attn: Jane Leamy

Counsel to Mizuho Bank, Ltd, in all capacities other than as Administrative Agent and Prepetition Emergency Loan Agent

Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, NY 10017
Attn: Timothy Graulich, Richard J. Steinberg, and
Kevin L. Winiarski

Counsel to Mizuho Bank, Ltd., in its capacity as the Administrative Agent and Prepetition Emergency Loan Agent

Young Conaway Stargatt & Taylor, LLP
1000 North King Street
Wilmington, Delaware 19801
Attn: Robert S. Brady and Andrew L. Magaziner

Counsel to the DIP Agent

Mayer Brown LLP
1221 Avenue of the Americas
New York, New York 10020-1001
Attn: Jason Elder

Co-Counsel to the Committee

Paul Hastings LLP
200 Park Avenue
New York, New York 10166
Attn: Kristopher M. Hansen, Gabriel E. Sasson,
and Daniel Ginsberg

Morris James LLP
3205 Avenue North Blvd., Suite 100,
Wilmington, Delaware 19803
Attn: Eric J. Monzo and Jason S. Levin

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 and Jacob A. Adlerstein

/s/ Matthew P. Ward
Matthew P. Ward (Del. Bar No. 4471)