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

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|---|---|---|
| In re: | ) | Chapter 11 |
| MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*,[1] | ) | Case No. 25-11034 (CTG) |
| Debtors. | ) | (Jointly Administered) |
| | ) | **Re: Docket No. 260, 451, 1097, 1372, 1689** |

**FIFTH SUPPLEMENTAL DECLARATION OF KELLEY A. CORNISH IN SUPPORT OF THE DEBTORS' APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF SELENDY GAY PLLC AS COUNSEL TO THE DEBTORS AT THE DIRECTION OF THE SPECIAL COMMITTEE OF MARELLI HOLDINGS CO., LTD., EFFECTIVE AS OF JUNE 11, 2025**

I, Kelley A. Cornish, in support of the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Selendy Gay PLLC as Counsel to the Debtors at the Direction of the Special Committee of Marelli Holdings Co., Ltd., Effective as of June 11, 2025* [ECF No. 260], dated July 11, 2025 (the "Application"),[2] declare as follows:

1. I am a partner of the law firm of Selendy Gay PLLC ("Selendy Gay" or the "Firm"), which maintains offices for the practice of law at 1290 Avenue of the Americas, New York, NY 10104. I am a member in good standing of the Bar of the State of New York, and I have been admitted to practice in New York. There are no disciplinary proceedings pending against me in any jurisdiction.

[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 not otherwise defined herein shall have the meanings ascribed to such terms in the Application.



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2. I submit this fifth supplemental declaration (the "Fifth Supplemental Declaration") to supplement (i) my original declaration in support of the Application, which was attached to the Application as Exhibit B (the "Original Declaration"), (ii) the first *Supplemental Declaration of Kelley A. Cornish In Support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Selendy Gay PLLC as Counsel to the Debtors at the Direction of the Special Committee of Marelli Holdings Co., Ltd., Effective as of June 11, 2025* [ECF No. 451] (the "First Supplemental Declaration"), (iii) the *Second Supplemental Declaration of Kelley A. Cornish In Support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Selendy Gay PLLC as Counsel to the Debtors at the Direction of the Special Committee of Marelli Holdings Co., Ltd., Effective as of June 11, 2025* [ECF No. 1097] (the "Second Supplemental Declaration"), (iv) the *Third Supplemental Declaration of Kelley A. Cornish In Support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Selendy Gay PLLC as Counsel to the Debtors at the Direction of the Special Committee of Marelli Holdings Co., Ltd., Effective as of June 11, 2025* [ECF No. 1372] (the "Third Supplemental Declaration"), and (v) the *Fourth Supplemental Declaration of Kelley A. Cornish in Support of the Debtor's Application for Entry of an Order Authorizing the Retention and Employment of Selendy Gay PLLC as Counsel to the Debtors at the Direction of the Special Committee of Marelli Holdings Co., Ltd., Effective as of June 11, 2025* [ECF No. 1689] (the "Fourth Supplemental Declaration"), based upon the names of additional Parties in Interest provided to me by Kirkland & Ellis. A list of these additional Parties in Interest is attached hereto as **Schedule 1**.

3. As it did in connection with the Application, Selendy Gay ran the names of the parties identified by the Debtors through the Firm's conflicts database to determine if Selendy Gay

has a relationship with any of the named Parties in Interest and, if so, whether such relationships related in any way to the representation of the Debtors in these chapter 11 cases.

4. Selendy Gay and the partners, counsel, and associates presently represent, or may have represented in the past, and may represent in the future, entities (or affiliates of entities) that are claimants of and/or interest holders in the Debtors, and/or are Parties in Interest in these chapter 11 cases, in matters unrelated to these chapter 11 cases. To the best of my knowledge, all such parties are listed on the schedule attached hereto as **Schedule 2** (the "Supplemental Disclosure Schedule"). In addition, Selendy Gay re-ran searches in its electronic database for the entities that were previously reviewed in connection with the Application. To the best of my knowledge, Selendy Gay's relationships with those entities are listed on the schedule attached hereto as **Schedule 3** (the "Schedule of Previously Disclosed Parties"). Certain partners, counsel, and associates of Selendy Gay may also have represented, in their prior employment at other law firms (which law firms may have representations in these chapter 11 cases) entities (or affiliates of entities) that are claimants of and/or interest holders in the Debtors, and/or are Parties in Interest in these chapter 11 cases, in matters unrelated to these chapter 11 cases.

5. Selendy Gay remains unaware of any adverse interest or other connection with the Debtors, their creditors, the Court, the U.S. Trustee, or any Party in Interest herein in the matters upon which Selendy Gay is retained, except as may be otherwise disclosed in the Application, as supplemented.

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

Dated: June 10, 2026
New York, New York

Respectfully submitted,

*/s/ Kelley A. Cornish*

**SELENDY GAY PLLC**
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*Counsel for the Special Committee of Marelli Holdings Co., Ltd.*

# SCHEDULE 1

## List of Schedules

| Schedule | Category |
|---|---|
| 1(a) | CORE 2002 Parties |
| 1(b) | Debtors |
| 1(c) | Restructuring Professionals |
| 1(d) | Taxing Authority-Governmental-Regulatory Agencies |
| 1(e) | Vendors |

# SCHEDULE 1(a)

## CORE 2002 Parties

Alabama, State of, Attorney General
Alaska, State of, Attorney General
Arizona, State of, Attorney General
Arkansas, State of, Attorney General
Brown Borkowski & Morrow
California, State of, Attorney General
Colorado, State of, Attorney General
Columbia, District of, Attorney General
Connecticut, State of, Attorney General
Delaware, State of, Attorney General
Delaware, State of, Department of Justice
Delaware, State of, Secretary of State
Delaware, State of, State Treasury
Delaware, State of, US Attorney
Delaware, State of, US Trustee
Florida, State of, Attorney General
Fox Rothschild LLP
Georgia, State of, Attorney General
Gibbons PC
Guam, Government of, Attorney General
Hawaii, State of, Attorney General
Idaho, State of, Attorney General
Illinois, State of, Attorney General
Indiana, State of, Attorney General
Iowa, State of, Attorney General
Kansas, State of, Attorney General
Kentucky, Commonwealth of, Attorney General
Lori Lapin Jones PLLC
Louisiana, State of, Attorney General
Maine, State of, Attorney General
Maryland, State of, Attorney General
Massachusetts, Commonwealth of, Attorney General
Mayer Brown
Michigan, State of, Attorney General
Minnesota, State of, Attorney General
Mississippi, State of, Attorney General
Missouri, State of, Attorney General
Montana, State of, Attorney General
Nebraska, State of, Attorney General
Nevada, State of, Attorney General
New Hampshire, State of, Attorney General
New Jersey, State of, Attorney General
New Mexico, State of, Attorney General
New York, State of, Attorney General
North Carolina, State of, Attorney General
North Dakota, State of, Attorney General
Ohio, State of, Attorney General
Oklahoma, State of, Attorney General
Oregon, State of, Attorney General
Pennsylvania, Commonwealth of, Attorney General
Puerto Rico, Territory of, Attorney General
Rhode Island, State of, Attorney General
South Carolina, State of, Attorney General
South Dakota, State of, Attorney General
Tennessee, State of, Attorney General
Tennessee, State of, Department of Revenue
Texas, State of, Attorney General
United States, Government of, Internal Revenue Service
United States, Government of, Securities & Exchange Commission
Utah, State of, Attorney General
Vermont, State of, Attorney General
Virgin Islands, Territory of, Attorney General
Virginia, State of, Attorney General
Washington, State of, Attorney General
West Virginia, State of, Attorney General
Wisconsin, State of, Attorney General
Wyoming, State of, Attorney General

# SCHEDULE 1(b)

**Debtors**

Marelli Iwashiro Co. Ltd.

# SCHEDULE 1(c)

## Restructuring Professionals

Verita Global LLC

# SCHEDULE 1(d)

**Taxing Authority-Governmental-Regulatory Agencies**

Brazil, Government of, Estate Revenue Office
Brazil, Government of, Federal Revenue Office
Hiroshima Prefecture
HM Revenue & Customs
Morocco, Government of, Ministry of The Economy & Finance
New Delhi, City of (India) Central Board of Excise & Customs
Nihonmatsu, City of (Japan)
Phaya Thai, City of (Thailand), Revenue Department
Ploiesti, City of (Romania), Customs Office
Slovakia, Government of, Tax Office For Selected Taxpayers
Usa, City of (Japan)

# SCHEDULE 1(e)

## Vendors

CNC Logistics S de RL de CV
Daeha Enterprise
Formin AS
Grãnges Aluminum (Shanghai) Co. Ltd.
GSP Automotive Group Wenzhou Co. Ltd.
Gureak Lanean SA
Integrated Microelectronics Bulgaria
Kaplam OtomotäV Plas.San.Ve TäC.A.Åž
Lek Sun Manufacturing SDN Bhd
Lcj Invest, Uzavå Enã Investiä□Nã- Fon
Leoni Wiring Systems UK Ltd.
Marel Industria E Comercio Do Brasil
Rosenberger Hochfrequenztechnik GmbH & Co. KG
Vema GmbH & Co. KG

# Schedule 2

## Supplemental Disclosure Schedule

| Matched Entity | Relationship to Debtors | Relationship to Selendy Gay |
|---|---|---|
| Columbia, District of, Attorney General | Core 2002 Parties | Former Client |
| Gibbons PC | Core 2002 Parties | Firm Vendor |
| New York, State of, Attorney General | Core 2002 Parties | Current Client |
| Puerto Rico, Territory of, Attorney General | Core 2002 Parties | Current Client |

# Schedule 3

## Schedule of Previously Disclosed Parties

| Matched Entity | Relationship to Debtors | Relationship to Selendy Gay |
|---|---|---|
| 3M Brasilia Ltda. | Vendors | Former Client |
| Ace American Insurance Co. | Insurance | Affiliate of a Former Client |
| Ace Property & Casualty Insurance Co. | Insurance | Affiliate of a Former Client |
| AIG | Insurance | Former Client |
| Airgas Inc. | Vendors | Firm Vendor |
| AlixPartners LLP | Third-Party Professionals | Firm Vendor |
| Allianz Argentina Compañia de Seguros Sociedad Anonima | Insurance | Current Client |
| Allianz Global Corporate & Specialty SE | Insurance | Affiliate of a Current Client |
| Allianz Global Risks US Insurance Company | Insurance | Affiliate of a Current Client |
| Allianz Insurance PLC | Insurance | Affiliate of a Current Client |
| Alston & Bird LLP | Core 2002 Parties | Firm Vendor |
| Alvarez & Marsal Holdings LLC | Debtor Restructuring Professionals | Former Client |
| Ashby & Geddes PA | Core 2002 Parties | Firm Vendor |
| Chubb Ltd. | Insurance | Former Client, Affiliate of a Current Client, and Firm Vendor |
| Chubb European Group | Insurance | Affiliate of a Current Client and Firm Vendor |
| Chubb Seguros Argentina SA | Insurance | Affiliate of a Current Client and Firm Vendor |
| Fortress Credit Advisors LLC | Ad Hoc Group of Senior Lenders | Former Client |
| Illinois Union Insurance Co. | Insurance | Affiliate of a Former Client |
| Kroll Trustee Services Ltd. | Banks-Lender-UCC Lien Parties-Administrative Agents | Current Client and Firm Vendor |
| Markel American Insurance Co. | Insurance | Former Client |
| Microsoft Corp. | Vendors | Firm Vendor |
| Nagashima Ohno & Tsunematsu | Third Party Professionals | Former Client |
| Oracle Italia SRL | Vendors | Former Client |
| Pension Benefit Guaranty Corp. | Top 30 Creditors | Firm Vendor |

| Matched Entity | Relationship to Debtors | Relationship to Selendy Gay |
|---|---|---|
| Randstad Deutschland GmbH & Co. KG | Vendors | Firm Vendor |
| Randstad North America Inc. | Vendors | Firm Vendor |
| Richards Layton & Finger PA | Third Party Professionals | Firm Vendor |
| Sheppard Mullin Richter & Hampton LLP | Core 2002 Parties | Firm Vendor |
| Siemens AG | Litigation | Current Client |
| Siemens Industry Software Inc. | Vendors | Affiliate of a Current Client |
| Siemens Industry Software Gmbh | Vendors | Affiliate of a Current Client |
| Strategic Value Partners, LLC | Banks-Lender-UCC Lien Parties-Administrative Agents | Former Client |
| Thomson Reuters Brasil Conteúdo e Tecnologia Ltda. | Ordinary Course Professionals | Firm Vendor |
| Toyota Material Handling | Vendors | Former Client |
| United States, Government of the, Department of the Treasury, Bureau of the Fiscal Service, Central Treasury | Vendors | Former Client |
| Valeo Japan Corp. | Vendors | Former Client |
| Valeo North America Inc. | Vendors | Former Client |
| Valeo SE | Top 30 Creditors | Former Client |
| Valeo Termico SAU | Vendors | Former Client |
| [Confidential] | [Confidential] | [Confidential] |