IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

SEVENTH REPORT OF LORI LAPIN JONES, ESQ., FEE EXAMINER, ON FIRST INTERIM APPLICATION FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES OF ERNST & YOUNG LLP

Lori Lapin Jones, Esq., Fee Examiner ("Fee Examiner"), hereby files her seventh report ("Seventh Report") with respect to the first interim application for allowance of compensation and reimbursement of expenses of Ernst & Young LLP.

BACKGROUND SUMMARY

1. Reference is made to the Fee Examiner's prior reports for a summary of the background, interim compensation procedures, appointment of the Fee Examiner, and work performed by the Fee Examiner.

RECOMMENDATION ON INTERIM APPLICATION

2. Set forth below is a summary of the Fee Examiner's review of the first interim application for compensation and reimbursement of expenses of Ernst & Young LLP [Doc 2711].

[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.

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Firm: Ernst & Young LLP ("E&Y")
Role: Accounting and Tax Services Provider to the Debtors
Period Covered: January 28, 2026 – April 30, 2026 ("First Application")
Fees Requested: $1,360,312.62
Expenses Requested: $16,779.68
Blended Hourly Rate for all Timekeepers: $502.31

3. E&Y serves as accounting and tax services provider to the Debtors. E&Y's First Application covers the period from January 28, 2026 through April 30, 2026.

4. The Fee Examiner provided an Initial Report to E&Y that identified the following issues: time billed prior to the effective date of E&Y's retention; certain non-compensable time; and block billing.

5. Following a review of the Initial Report, E&Y acknowledged that it inadvertently included in its First Application time incurred prior to the effective date (January 28, 2026) of E&Y's retention. Accordingly, E&Y has agreed to withdraw from its request fees in the amount of $57,176.00 representing time billed prior to January 28, 2026. In addition, E&Y provided the Fee Examiner supplemental information that clarified certain issues raised by the Fee Examiner. E&Y has agreed to reduce its requested fees in the amount of $12,536.96. With this reduction (which is in addition to the withdrawal of the request for pre-effective date fees), the Fee Examiner has no objection to an award on an interim basis of the balance of the fees requested by E&Y in its First Application.

6. The Fee Examiner reviewed E&Y's request for reimbursement of expenses. Included in that request was reimbursement of legal fees a portion of which related to the period prior to the effective date of E&Y's retention. E&Y has agreed to reduce its request for pre-effective date legal fees which, along with the corresponding VAT charge, amounts to a reduction of $7,067.36. With that reduction, the Fee Examiner has no objection to reimbursement of the balance of expenses requested by E&Y in its First Application.

CONCLUSION

7. For the reasons set forth above, the Fee Examiner recommends (a) an interim award of compensation requested by E&Y net of the agreed withdrawal of fees and agreed reduction of fees; and (b) reimbursement of expenses, net of the agreed reduction of expenses, each as set forth in this Seventh Report.

Dated: Great Neck, New York
November 11, 2026

LORI LAPIN JONES PLLC

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