

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

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In re:	:		Chapter 11
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EXIDE TECHNOLOGIES,	:		Case No. 13-11482 (KJC)
	:		
Debtor. <sup>1</sup>	:		<b>Related Docket Nos. 811, 972</b>
	:		
	:		<b>Hrg. Date: March 18, 2015 at 11:00 a.m. (Eastern)</b>
	:		<b>Obj. Due: March 11, 2015 at 4:00 p.m. (Eastern)</b>
	X		

**APPLICATION OF THE DEBTOR FOR ENTRY OF AN ORDER SUPPLEMENTING  
DELOITTE TAX LLP’S RETENTION AS TAX ADVISOR TO THE DEBTOR *NUNC  
PRO TUNC TO JANUARY 1, 2015***

Exide Technologies (the “Debtor” or “Exide”) hereby applies (this “Supplemental Application”) for entry of an order, pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-2(h) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Bankruptcy Rules”), supplementing the employment and retention of Deloitte Tax LLP (“Deloitte Tax”) as tax advisor to the Debtor *nunc pro tunc* to January 1, 2015. In support of this Supplemental Application, the Debtor relies upon and incorporates by reference (1) the Supplemental Declaration of Stephen Harrison in Support of Application of the Debtor for Entry of an Order Supplementing Deloitte Tax LLP’s Retention as Tax Advisor to the Debtor *Nunc Pro Tunc* to January 1, 2015 (the “Supplemental Harrison Declaration”), attached hereto as Exhibit A and (2) the Deloitte Tax Retention Application (as defined herein), including

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<sup>1</sup> The last four digits of the Debtor’s taxpayer identification number are 2730. The Debtor’s corporate headquarters are located at 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004.

the supporting declaration submitted therewith. In further support of this Supplemental Application, the Debtor respectfully represents as follows:

### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this Supplemental Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of this case and this Supplemental Application in this District is proper under 28 U.S.C. §§ 1408 and 1409.

2. The legal predicates for the relief requested herein are Bankruptcy Code sections 327(a) and 328(a), Bankruptcy Rule 2014, and Local Bankruptcy Rules 2014-1 and 2016-2(h).

3. Pursuant to Local Bankruptcy Rule 9013-1(f), the Debtor consents to the entry of a final judgment or order with respect to this Supplemental Application if it is determined that this Court would lack Article III jurisdiction to enter such final order or judgment absent the consent of the parties.

### **BACKGROUND**

#### **A. The Chapter 11 Case**

4. On June 10, 2013 (“Petition Date”), the Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (the “Chapter 11 Case”).

5. The Debtor continues to operate its business and manage its property as debtor and debtor in possession pursuant to Bankruptcy Code sections 1107(a) and 1108.

6. On June 18, 2013, the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an Official Committee of Unsecured Creditors (the “Creditors’ Committee”) in the Chapter 11 Case pursuant to Bankruptcy Code section 1102. No trustee has been appointed in the Chapter 11 Case.

**B. The Debtor's Business**

7. The Debtor, Exide, which together with its direct and indirect subsidiaries (collectively, the "Company"), has operations in more than 80 countries, is a global leader in stored electrical energy solutions and one of the world's largest producers and recyclers of lead-acid batteries.

8. The Company's four global business groups—Transportation Americas (which includes Recycling North America), Transportation Europe and Rest of World ("ROW"), Industrial Energy Americas, and Industrial Energy Europe and ROW—provide a comprehensive range of stored electrical energy products and services for industrial and transportation applications. Additional factual background information about the Debtor, including its business operations, its corporate and capital structures, its restructuring efforts, and the events leading to the filing of the Chapter 11 Case, is set forth in the Declaration of Phillip A. Damaska in Support of Chapter 11 Petition and First Day Pleadings (Docket No. 3).

**B. Deloitte Tax's Retention**

9. On October 2, 2013, the Debtor filed an application to retain Deloitte Tax as tax advisor to the Debtor (Docket No. 811) (the "Deloitte Tax Retention Application").<sup>2</sup> On October 25, 2013, this Court granted the relief requested in the Deloitte Tax Retention Application and entered an order approving the retention of Deloitte Tax as tax advisor to the Debtor (Docket No. 972) (the "Deloitte Tax Retention Order").

10. The Deloitte Tax Retention Order authorized the Debtor to retain Deloitte Tax in accordance with the terms and conditions set forth in the Deloitte Tax Retention Application and in the Deloitte Tax Engagement Letters annexed thereto, including the Bankruptcy Services Engagement Letter. The terms of the Bankruptcy Services Engagement

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<sup>2</sup> Capitalized terms not otherwise defined herein are used as defined in the Deloitte Tax Retention Application.

Letter applies to all services provided by Deloitte Tax to the Debtor during the period beginning July 12, 2013 through the earlier of (i) December 31, 2014, or (ii) the date the Debtor emerges from bankruptcy, unless such services are the subject of a separate written agreement entered into between Deloitte Tax and the Debtor. Subsequently, on January 19, 2015, the Debtor and Deloitte Tax entered into an addendum letter, a copy of which is attached hereto as Exhibit B (the "Addendum"), amending the Bankruptcy Services Engagement Letter by replacing December 31, 2014 with December 31, 2015 and so extending the scope of the Bankruptcy Services Engagement Letter.

### **RELIEF REQUESTED**

11. The Debtor believes that the extension of the period within which Deloitte Tax is authorized to provide services is within the scope of the Deloitte Tax Retention Order. However, out of an abundance of caution, the Debtor submits this Supplemental Application, requesting entry of an order approving the Addendum and supplementing Deloitte Tax's retention by extending the scope of the Bankruptcy Services Engagement Letter in accordance with the terms and conditions of the Addendum, *nunc pro tunc* to January 1, 2015.

12. For the reasons set forth herein, the Debtor submits that the relief requested is in the best interests of the Debtor, its estate, creditors, and other parties in interest, and therefore, should be granted.

### **SERVICES AND COMPENSATION**

13. The services to be performed and the compensation structure remain unchanged. Deloitte Tax will continue to perform the services and be compensated in accordance with the terms and conditions set forth in the Deloitte Tax Retention Application and in the Deloitte Tax Engagement Letters, which this Court has already approved through entry of the Deloitte Tax Retention Order.

### **BASIS FOR RELIEF**

14. The Debtor is seeking to supplement Deloitte Tax's retention pursuant to the Addendum so that Deloitte Tax can continue to provide services pursuant to the terms and conditions set forth in the Bankruptcy Services Engagement Letter. This Court has already authorized the Debtor to retain Deloitte Tax in accordance with the terms and conditions set forth in the Bankruptcy Services Engagement Letter. The Debtor seeks only to extend the duration of the scope of this agreement given the Debtor's longer than anticipated stay in chapter 11.

15. As described in the Deloitte Tax Retention Application and the declaration submitted therewith, Deloitte Tax has significant experience providing a variety of tax services to numerous chapter 11 debtors and has a long-standing relationship with the Debtor.

16. The terms of the Addendum were negotiated in good faith and at arm's length between the Debtor and Deloitte Tax. The Debtor's decision to extend Deloitte's Tax engagement reflects the Debtor's evaluation of the work that has been and will be performed by Deloitte Tax and its expertise and is an exercise of the Debtor's sound business judgment.

17. Moreover, the Debtor submits that *nunc pro tunc* retention is appropriate here. Pursuant to this Court's approval, Deloitte Tax has been providing services in accordance with the terms and conditions set forth in the Bankruptcy Services Engagement Letter. As permitted and provided for under those terms, the Debtor and Deloitte Tax entered into the Addendum to extend the time period through which the terms of the Bankruptcy Services Engagement Letter apply; such terms would have otherwise expired on December 31, 2014. Accordingly, Deloitte Tax has continued to provide services to the Debtor pursuant to the Bankruptcy Engagement Letter. Out of an abundance of caution and in the interest of full disclosure, the Debtor and Deloitte Tax determined to file this Supplemental Application to seek

Court approval of the relief requested herein. Therefore, the Debtor submits that approval of the Addendum *nunc pro tunc* to January 1, 2015 is appropriate under these circumstances.

**DELOITTE TAX'S DISINTERESTEDNESS**

18. To the best of the Debtor's knowledge and except to the extent disclosed herein and in the Harrison Declaration and the Supplemental Harrison Declaration (such declarations together, the "Declarations"), Deloitte Tax has not provided services to, and does not have any connection with, the Debtor, its creditors, equity security holders, the United States Trustee or any other significant parties in interest.

19. As set forth in further detail in the Declarations, Deloitte Tax currently provides services to certain of the Debtor's creditors and other parties in interest in matters unrelated to the Chapter 11 Case. Deloitte Tax believes that its current and future services to these entities will not adversely affect its provision of services to the Debtor.

20. As further disclosed in the Declarations, Deloitte Tax formerly provided services to certain of the Debtor's creditors and other parties in interest in matters unrelated to this Chapter 11 Case. Deloitte Tax believes that its past services to these entities will not in any way adversely affect its provision of financial and restructuring advice.

21. To the best of the Debtor's knowledge and as disclosed in the Declarations, Deloitte Tax does not hold or represent any interest materially adverse to the Debtor or its estate, Deloitte Tax is a "disinterested person" as that phrase is defined in Section 101(14) of the Bankruptcy Code, as required by Section 327(a) of the Bankruptcy Code and referenced by Section 328(c) of the Bankruptcy Code, and Deloitte Tax's continued employment and retention by the Debtor is necessary and in the best interests of the Debtor and its estate.

22. If it subsequently becomes aware of material information that it deems requires disclosure, Deloitte Tax will promptly file a supplemental declaration if needed, as required by Bankruptcy Rule 2014(a).

#### **NOTICE**

23. Notice of this Supplemental Application will be given to: (i) the U.S. Trustee; (ii) counsel to the agent under the debtor in possession financing; (iii) counsel to the agent for the Debtor's prepetition secured lenders; (iv) the indenture trustee for each of the Debtor's secured and unsecured outstanding bond issuances; (v) counsel to the unofficial committee of senior secured noteholders; (vi) counsel to the Creditors' Committee; (vii) Deloitte Tax; and (viii) all parties entitled to notice pursuant to Bankruptcy Rule 2002. The Debtor submits that no other or further notice need be provided.

#### **NO PREVIOUS REQUEST**

24. No previous request for the relief sought herein has been made by the Debtor to this Court or any other court.

**CONCLUSION**

WHEREFORE, the Debtor respectfully requests that this Court enter an order, in substantially the form annexed hereto, granting the relief requested in this Supplemental Application and such other and further relief as may be just and proper.

Dated: February 25, 2015

Exide Technologies

/s/ Phillip A. Damaska

Name: Phillip A. Damaska

Title: Executive Vice President and  
Chief Financial Officer



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re: : Chapter 11
  
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EXIDE TECHNOLOGIES, : Case No. 13-11482 (KJC)
  
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Debtor.<sup>1</sup> : **Hrg. Date: March 18, 2015 at 11:00 a.m. (Eastern)**
  
: **Obj. Due: March 11, 2015 at 4:00 p.m. (Eastern)**
  
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**NOTICE OF APPLICATION OF THE DEBTOR FOR ENTRY OF AN ORDER  
SUPPLEMENTING DELOITTE TAX LLP’S RETENTION AS TAX ADVISOR TO THE  
DEBTOR NUNC PRO TUNC TO JANUARY 1, 2015**

PLEASE TAKE NOTICE that the debtor and debtor in possession in the above-captioned bankruptcy case (the “Debtor”) filed today the attached Application Of The Debtor For Entry Of An Order Supplementing Deloitte Tax LLP’s Retention As Tax Advisor To The Debtor *Nunc Pro Tunc* To January 1, 2015 (the “Application”).

PLEASE TAKE FURTHER NOTICE that a hearing on the Application will be held on **March 18, 2015 at 11:00 a.m. (Eastern)** before the Honorable Kevin J. Carey, United States Bankruptcy Judge for the District of Delaware, in the United States Bankruptcy Court for the District of Delaware, 5th Floor, Courtroom 5, 824 North Market Street, Wilmington, Delaware 19801 (“Hearing”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application or the relief requested therein must be made in writing, filed with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), 824 Market Street, Wilmington,

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<sup>1</sup> The last four digits of the Debtor’s taxpayer identification number are 2730. The Debtor’s corporate headquarters are located at 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004.

Delaware 19801, and served so as to be received by the following parties no later than

**March 11, 2015 at 4:00 p.m. (Eastern):**

(i) the Debtor, Exide Technologies, 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004, Attn: Phillip A. Damaska (fax: 678-566-9188);

(ii) counsel to the Debtor, Skadden, Arps, Slate, Meagher & Flom LLP, Four Times Square, New York, New York 10036, Attn: Kenneth S. Ziman, Esq. (ken.ziman@skadden.com) and J. Eric Ivester, Esq. (eric.ivester@skadden.com) and One Rodney Square, P.O. Box 636, Wilmington, Delaware 19899-0636, Attn: Anthony W. Clark, Esq. (anthony.clark@skadden.com) and 155 N. Wacker Drive, Chicago, Illinois 60606-1720, Attn: James J. Mazza, Jr. (james.mazza@skadden.com);

(iii) counsel to the agent under the debtor in possession financing, Davis, Polk & Wardwell LLP, 450 Lexington Avenue, New York, New York 10017, Attn: Damian S. Schaible, Esq. (damian.schaible@davispolk.com) and Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801, Attn: Mark D. Collins, Esq. (collins@rlf.com);

(iv) counsel to the agent for the Debtor's prepetition secured lenders, Greenberg Traurig, LLP, 3333 Piedmont Road NE, Suite 2500, Atlanta, Georgia 30305, Attn: David B. Kurzweil, Esq. (kurzweild@gtlaw.com) and 1007 N. Orange St., Suite 1200, Wilmington, Delaware 19801, Attn: Dennis A. Meloro, Esq. (melorod@gtlaw.com);

(v) the indenture trustee for the Debtor's secured bond issuances, Wells Fargo Bank, N.A., 150 East 42<sup>nd</sup> Street, 40<sup>th</sup> Floor, New York, New York 10017, Attn: James R. Lewis and Foley & Lardner LLP, 321 North Clark Street, Suite 2800, Chicago, Illinois 60654, Attn: Mark F. Hebbeln, Esq. (mhebbeln@foley.com);

(vi) the indenture trustee for the Debtor's unsecured bond issuances, U.S. Bank National Association, Global Corporate Trust Services, 60 Livingston Ave., EP-MN-WS1D, St. Paul, Minnesota 55107, Attn: Cindy Woodward (cindy.woodward@usbank.com) and Arent Fox LLP, 1675 Broadway, New York, New York 10019, Attn: Andrew Silfen, Esq. (andrew.silfen@arentfox.com);

(vii) counsel to the unofficial committee of senior secured noteholders, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019, Attn: Alice Belisle Eaton, Esq. (aeaton@paulweiss.com) and Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 King Street, Wilmington, Delaware 19801, Attn: Pauline K. Morgan, Esq. (pmorgan@ycst.com);

(viii) the Office of the United States Trustee for the District of Delaware, Office of the United States Trustee, Room 2207, Lockbox 35, 844 North King Street, Wilmington, Delaware 19801, Attn: Mark S. Kenney, Esq. (fax 302-573-6497); and

(ix) counsel to the official committee of unsecured creditors, Lowenstein Sandler LLP, 65 Livingston Avenue, Roseland, New Jersey 07068, Attn: Kenneth A. Rosen, Esq. (krosen@lowenstein.com) and Sharon L. Levine, Esq. (slevine@lowenstein.com) and 1251 Avenue of the Americas, New York, New York 10020, Attn: Gerald C. Bender, Esq. (gbender@lowenstein.com) and Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Suite 1600, Wilmington, Delaware 19801, Attn: Robert J. Dehney, Esq. (rdehney@mnat.com).

Only objections made in writing and timely filed and received will be considered by the Bankruptcy Court at the Hearing.

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**PLEASE TAKE FURTHER NOTICE THAT IF NO OBJECTIONS TO  
THE APPLICATION ARE TIMELY FILED AND RECEIVED IN ACCORDANCE  
WITH THE ABOVE PROCEDURES, THE RELIEF REQUESTED IN THE  
APPLICATION MAY BE GRANTED WITHOUT FURTHER NOTICE OR HEARING.**

Dated: Wilmington, Delaware  
February 25, 2015

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

/s/ Dain A. De Souza

Anthony W. Clark (I.D. No. 2051)  
Dain A. De Souza (I.D. No. 5737)  
One Rodney Square  
P.O. Box 636  
Wilmington, Delaware 19899-0636  
Telephone: (302) 651-3000  
Fax: (302) 651-3001

- and -

Kenneth S. Ziman  
J. Eric Ivester  
Four Times Square  
New York, New York 10036-6522  
Telephone: (212) 735-3000  
Fax: (212) 735-2000

- and -

James J. Mazza, Jr.  
155 N. Wacker Dr.  
Chicago, Illinois 60606  
Telephone: (312) 407-0700  
Fax: (312) 407-0411

*Counsel for Debtor and Debtor in Possession*

**EXHIBIT A**

**Supplemental Harrison Declaration**

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE

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In re:	: Chapter 11
	:
EXIDE TECHNOLOGIES,	: Case No. 13-11482 (KJC)
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Debtor. <sup>1</sup>	:
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**SUPPLEMENTAL DECLARATION OF STEPHEN HARRISON IN SUPPORT OF APPLICATION OF THE DEBTOR FOR ENTRY OF AN ORDER SUPPLEMENTING DELOITTE TAX LLP’S RETENTION AS TAX ADVISOR TO THE DEBTOR**  
**NUNC PRO TUNC TO JANUARY 1, 2015**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), I, Stephen Harrison, declare as follows:

1. I am a partner of the firm of Deloitte Tax LLP (“Deloitte Tax”), which has an office at 191 Peachtree Street, Suite 2000, Atlanta, Georgia, 30303-1794. On October 1, 2013, I completed and executed a declaration in support of the Deloitte Tax Retention Application (the “Original Declaration”). On the next day, the Debtor filed the Deloitte Tax Retention Application with the Original Declaration annexed thereto.

2. I am duly authorized to make and submit this declaration (this “Supplemental Declaration”) on behalf of Deloitte Tax in support of the application (the “Supplemental Application”)<sup>2</sup> of the above-captioned debtor (the “Debtor”), for entry of an order, pursuant to sections 327(a) and 328(a) of (the Bankruptcy Code, Bankruptcy Rule

<sup>1</sup> The last four digits of the Debtor's taxpayer identification number are 2730. The Debtor's corporate headquarters are located at 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004.

<sup>2</sup> All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Supplemental Application.

2014(a), and Local Bankruptcy Rules 2014-1 and 2016-2(h), supplementing the employment and retention of Deloitte Tax *nunc pro tunc* to January 1, 2015.

3. The statements set forth in this Supplemental Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte Tax or its affiliates.

### **DISINTERESTEDNESS**

4. As described in the Original Declaration, which is hereby incorporated herein, Deloitte Tax has a longstanding relationship with the Debtor. Since filing the Deloitte Tax Retention Application, Deloitte Tax has continued to provide services to the Debtor pursuant to the Deloitte Tax Engagement Letters, including the Bankruptcy Services Engagement Letter. Deloitte Tax is familiar with the Debtor's business and tax needs and structure, especially with respect to the Debtor's international affiliates. Accordingly, Deloitte Tax is well suited to continue to provide the services described in the Bankruptcy Services Engagement Letter, as contemplated by the Addendum.

5. Subject to the foregoing, except as set forth herein, in the Original Declaration, and in the attachments hereto, to the best of my information, knowledge and belief based on reasonable inquiry, (1) neither I, Deloitte Tax, nor any partner, principal or director of Deloitte Tax that is anticipated to provide the services for which Deloitte Tax has been, and seeks to continue to be, retained (the "Deloitte Tax Engagement Partners/Principals/Directors") holds any interest adverse to the Debtor or its affiliates with respect to the matters on which Deloitte Tax has been, and seeks to continue to be, retained and (2) Deloitte Tax and the Deloitte Tax Engagement Partners/Principals/Directors have no relationship to the Debtor, its significant

creditors, other significant parties-in-interest herein, or to the attorneys that are known to be assisting the Debtor in the Chapter 11 Case, except as stated herein, in the Original Declaration, or on any attachment hereto.

6. In connection with Deloitte Tax's proposed retention and supplemental retention by the Debtor in this case, Deloitte Tax researched its client databases and performed reasonable due diligence to determine, and to disclose, whether it or its affiliates are or have been employed by, or have other relationships with (i) any of the Debtor or its affiliates, subsidiaries, directors or officers; (ii) any of the Debtor's significant creditors, equity security holders, and professionals; or (iii) other entities or individuals who are potential parties-in-interest in this case (the "Potential Parties-in-Interest").

7. As set forth herein, in the Original Declaration, and in the attachments hereto, Deloitte Tax and its affiliates have, or may have, provided professional services to certain of the Potential Parties-In-Interest in matters unrelated to this case. Additionally, certain of these Potential Parties-in-Interest have or may have provided goods or services to Deloitte Tax or its affiliates and the Deloitte Tax Engagement Partners/Principals/Directors in matters unrelated to this case.

8. No promises have been received by Deloitte Tax as to compensation or payment in connection with this retention other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and order of this Court. Deloitte Tax has no agreement with any non-affiliated person or entity to share with such entity any compensation received by Deloitte Tax in connection with this retention.

9. Despite the efforts described above to identify and disclose Deloitte Tax's connections with the parties in interest in this case, because Deloitte Tax is a nationwide firm



with thousands of personnel, and because the Debtor is a large enterprise, Deloitte Tax is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte Tax discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

10. Based on Deloitte Tax's original search in connection with the Original Declaration, Deloitte Tax determined that certain relationships should be disclosed. Those disclosures are contained in the Original Declaration and are hereby incorporated herein.

11. Based on Deloitte Tax's internal search in connection with this Supplemental Declaration,<sup>3</sup> Deloitte Tax has determined that certain additional relationships should be disclosed as follows:

- a. Deloitte Tax or its affiliates provide services in matters unrelated to this case to certain of the Debtor's largest unsecured creditors and other Potential Parties-in-Interest listed on Schedule 1 or their affiliates.
- b. Law firm(s) identified on Schedule 1 may have provided, currently provide and may in the future provide legal services to Deloitte Tax or its affiliates in matters unrelated to this case, and/or Deloitte Tax or its affiliates have provided, currently provide and may in the future provide services to such firms.
- c. In the ordinary course of its business, Deloitte Tax and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in this case. For example, from time to time, Deloitte Tax and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.
- d. Deloitte Touche Tohmatsu Limited ("DTTL"), a U.K. private company limited by guarantee, is an association of various member firms including Deloitte LLP, an affiliate of Deloitte Tax. Certain of the non-US member firms of DTTL or their affiliates (the "DTTL Member Firms"), may have

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<sup>3</sup> Deloitte Tax's internal search in connection with this Supplemental Declaration encompassed additional parties identified by the Debtor that have filed appearances or have otherwise become involved in the Chapter 11 Case subsequent to the filing of the Original Declaration.

provided, may currently provide or may in the future provide professional services to certain non-Debtor affiliates.<sup>4</sup>

- e. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with Deloitte Tax or its affiliates in connection with matters unrelated to this case.

12. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte Tax or its affiliates who are providing services to the Debtor and the United States Bankruptcy Judge presiding in this case, the U.S. Trustee for the Region, the Assistant U.S. Trustees for the District of Delaware or the attorneys for the U.S. Trustee.

13. Except as may be disclosed herein and in the Original Declaration, to the best of my knowledge, Deloitte Tax and the Deloitte Tax Engagement Partners/Principals/Directors do not hold or represent any interest adverse to the Debtor, and I believe that Deloitte Tax and the Deloitte Tax Engagement Partners/Principals/Directors are “disinterested persons” as that term is defined in Section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

### **SERVICES AND PROFESSIONAL COMPENSATION**

14. The services to be performed and the compensation structure, which were described in the Original Declaration, remain unchanged. Deloitte Tax will continue to perform the services and be compensated in accordance with the terms and conditions set forth in the Deloitte Tax Retention Application, the Original Declaration annexed thereto, and the Deloitte Tax Engagement Letters, which this Court has already approved through entry of the Deloitte Tax Retention Order.

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<sup>4</sup> Each of the DTTL Member Firms is a separate and independent entity. It is not Deloitte Tax’s practice to undertake conflicts checks with DTTL Member Firms for the purpose of identifying relationships that they may have with the Debtor and other parties in interest and Deloitte Tax does not maintain a database for purposes of identifying all such relationships.

Executed this 25th day of February, 2015.

A handwritten signature in cursive script that reads "Steve Harrison".

By: \_\_\_\_\_  
Stephen Harrison  
Partner  
Deloitte Tax LLP

**Schedule 1**

Parties-in-Interest or their affiliates for whom Deloitte Tax or its affiliates has provided or is currently providing services in matters unrelated to this chapter 11 case or with whom such parties have other relationships, including banking relationships.

<b>EXIDE TECHNOLOGIES</b>
American Biltrite, Inc.
Baker Hostetler LLP
Barnwell Whaley Patterson & Helms, LLC
BorgWarner Inc.
California Attorney General
California State Board of Equalization
Canada Border Services Agency
Carlisle Companies Incorporated
Ciba Specialty Chemicals (BASF SE)
City of Dallas
City Of Memphis
Colorado Secretary of State
Commonwealth of Pennsylvania, Department of Revenue
Connecticut Secretary of State
CRP Holdings A-1, LLC
Dallas County Treasurer
Dickinson Wright PLLC
Duane Morris LLP
Fortress Nationstar Mortgage LLC
GE Information Technology Solutions f/d/b/a IKON Financial Services
Georgia Department of Transportation
Georgia Secretary of State
Glencore Xstrata, PLC
Harris County Tax Assessor-Collector
Huntsman International, LLC
IBM Corporation
Idaho Secretary of State
Illinois Secretary of State
Indiana Secretary of State
Iowa Secretary of State
Jackson Walker LLP

Kansas Secretary of State
Landis Rath & Cobb LLP
LDEQ- Legal Division
London Metal Exchange, Ltd.
Louisiana Secretary of State
Maine Secretary of State
Massachusetts Secretary of State
Maysteel LLC
Minnesota Secretary of State
Mississippi Secretary of State
Missouri Department of Revenue
Missouri Secretary of State
Mopar Parts (Chrysler)
Nebraska Secretary of State
Nevada Secretary of State
New Hampshire Department of State
Office Of Pennsylvania Attorney General
Pennsylvania Dept. of Labor & Industry
Perdue, Brandon, Fielder, Collins & Mott, LLP
Pillsbury Winthrop Shaw Pittman LLP
Quarles & Brady LLP
Rhode Island Secretary of State
Securities & Exchange Commission
South Carolina Department of Health & Environmental Control
South Dakota Secretary of State
Southern California Edison Company
Spring Branch Independent School District
State of California
State of Florida
State of Michigan Department of Treasury
State of Nevada Contractors Board
State of Texas
Steward LLC
Tennessee Department of State
Tesla Motors, Inc.
Texas Attorney General
Texas Comptroller of Public Accts.
The Lightstone Group
United States Customs

United States Department of Commerce
United States Department of Energy, National Energy Technology Laboratory
United States Department of Justice
United States Environmental Protection Agency
University of Iowa
Vermont Secretary of State
Washington Secretary Of State
West Virginia State Tax Department
Womble Carlyle Sandridge & Rice, LLP
Yuasa-Exide Battery Corporation

**EXHIBIT B**

**Addendum**



Deloitte Tax LLP  
Suite 2000  
191 Peachtree Street NE  
Atlanta, GA 30303-1943  
USA

Tel: +1 404 631 2000  
www.deloitte.com

January 14, 2015

Mr. Phillip Damaska  
Executive Vice President/Chief Financial Officer  
Exide Technologies  
Building 200  
13000 Deerfield Parkway  
Milton, GA 30004

Dear Mr. Damaska:

Deloitte Tax LLP ("Deloitte Tax") and Exide Technologies and its subsidiaries and/or affiliates ("Client") are amending a previously existing agreement as set forth in the engagement letter between Deloitte Tax and Client dated September 25, 2013 (the "Engagement Letter"). This addendum letter (the "Addendum") modifies the terms of the Engagement Letter as specifically set forth below.

The Engagement Letter is hereby amended to change the date referenced in the second paragraph of the Engagement Letter of "December 31, 2014" to "December 31, 2015." Except for the foregoing revision to the Engagement Letter, all other terms and conditions of the Engagement Letter will continue in full force and effect.

Please indicate your acceptance of this Addendum by signing in the space provided below and returning a copy of the Addendum to our office. Your signature constitutes your consent to disclosure and use of your tax return information in the manner described in the Engagement Letter.

Thank you for giving Deloitte Tax the opportunity to serve you. If you have any questions regarding the Addendum, please feel free to contact Steve Harrison at (404) 220-1605 or me at (404) 220-1801.

Very truly yours,

AGREED AND ACCEPTED:

DELOITTE TAX LLP

Exide Technologies on behalf of itself and its subsidiaries and/or affiliates

By: Mike Thompson  
Mike Thompson, Partner

By: Phillip Damaska  
Printed Name: Phillip Damaska  
Title: Executive Vice President/Chief Financial Officer

Date: 19 Jan. 2015



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

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	:	
In re:	:	Chapter 11
	:	
EXIDE TECHNOLOGIES,	:	Case No. 13-11482 (KJC)
	:	
Debtor. <sup>1</sup>	:	
	:	<b>Related Docket No. ____</b>
-----	X	

**ORDER SUPPLEMENTING DELOITTE TAX LLP’S RETENTION AS TAX  
ADVISOR TO THE DEBTOR *NUNC PRO TUNC* TO JANUARY 1, 2015**

Upon the Application of the Debtor for an Order Supplementing Deloitte Tax LLP’s Retention as Tax Advisor to the Debtor *Nunc Pro Tunc* to January 1, 2015 (the “Supplemental Application”);<sup>2</sup> and upon the Supplemental Harrison Declaration; and this Court having found that it has jurisdiction to consider the Supplemental Application under 28 U.S.C. §§ 157 and 1334; and this Court having found that this is a core proceeding under 28 U.S.C. § 157; and this Court having found venue being proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found notice of the Supplemental Application being adequate and appropriate under the particular circumstances; and this Court having found that the relief requested in the Supplemental Application is in the best interests of the Debtor’s estate, its creditors, and other parties in interest; and after due deliberation and sufficient cause appearing therefor, it is hereby

<sup>1</sup> The last four digits of the Debtor’s taxpayer identification number are 2730. The Debtor’s corporate headquarters are located at 13000 Deerfield Parkway, Building 200, Milton, Georgia 30004.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Supplemental Application.

**ORDERED, ADJUDGED, AND DECREED that:**

1. The Supplemental Application is GRANTED as provided herein, *nunc pro tunc* to January 1, 2015.
2. In accordance with Bankruptcy Code sections 327 and 328, Bankruptcy Rules 2014, and Local Bankruptcy Rules 2014-1 and 2016-2(h), the Debtor is authorized to supplement Deloitte Tax's retention by extending the duration of the Bankruptcy Services Engagement Letter in accordance with the terms and conditions of the Addendum.
3. The provisions set forth in the Addendum, attached to the Supplemental Application as Exhibit B, are approved in all respects except as limited or modified herein.
4. The Debtor and Deloitte Tax are authorized to take all actions necessary to effectuate the relief granted pursuant to the Order.
5. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, 9014 or otherwise, the Order shall be immediately effective and enforceable upon its entry.
6. The relief granted herein shall be binding upon any chapter 11 trustee appointed in the Chapter 11 Case, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of the Chapter 11 Case to a case under chapter 7.
7. To the extent that the Order is inconsistent with the Addendum or the Bankruptcy Services Engagement Letter, the terms of the Order shall govern.

8. The Court retains jurisdiction with respect to all matters arising from or related to the interpretation or implementation of the Order.

Dated: Wilmington, Delaware  
\_\_\_\_\_, 2015

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Honorable Kevin J. Carey  
UNITED STATES BANKRUPTCY JUDGE