

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
SOUTHEASTERN DIVISION

<p><b>In re:</b></p> <p><b>BRIGGS &amp; STRATTON CORPORATION, et al.,</b></p> <p style="padding-left: 40px;"><b>Debtors.</b><sup>1</sup></p>	<p>§ <b>Chapter 11</b></p> <p>§</p> <p>§ <b>Case No. 20-43597-339</b></p> <p>§</p> <p>§ <b>(Joint Administration Requested)</b></p> <p>§</p> <p>§ Hearing Date: July 21, 2020</p> <p>§ Hearing Time: 10:00 a.m. (Central Time)</p> <p>§ Hearing Location: Courtroom 5 North</p> <p>§ 111 S. 10th St., St. Louis, MO 63102</p>
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**APPLICATION OF DEBTORS PURSUANT TO 11 U.S.C. §§ 327(A), 328, AND 330, FED R. BANKR. P. 2014(a) AND 2016, AND LOCAL RULES 2014(A) FOR AUTHORITY TO RETAIN AND EMPLOY ERNST & YOUNG LLP AS FINANCIAL AND TAX ADVISOR TO THE DEBTORS EFFECTIVE AS TO THE PETITION DATE**

Briggs & Stratton Corporation and its debtor affiliates in the above-captioned chapter 11 cases, as debtors and debtors in possession (collectively, the “**Debtors**”), respectfully represent as follows in support of this application (the “**Application**”):

**Background**

1. On the date hereof (the “**Petition Date**”), the Debtors each commenced with this Court a voluntary case under title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these chapter 11 cases. The Debtors have also filed a motion requesting joint administration of their chapter 11 cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: Briggs & Stratton Corporation (2330), Billy Goat Industries, Inc. (4442), Allmand Bros., Inc. (4710), Briggs & Stratton International, Inc. (9957), and Briggs & Stratton Tech, LLC (2102). The address of the Debtors’ corporate headquarters is 12301 West Wirth Street, Wauwatosa, Wisconsin 53222.



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Rule 1015(b) of the Local Rules of Bankruptcy Procedure for the Eastern District of Missouri (the “**Local Rules**”).

2. The Debtors, combined with their non-Debtor affiliates (collectively, the “**Company**”), are the world’s largest producer of gasoline engines for outdoor power equipment and a leading designer, manufacturer and marketer of power generation, pressure washer, lawn and garden, turf care and job site products. The Company’s products are marketed and serviced in more than 100 countries on six continents through 40,000 authorized dealers and service organizations. Additional information regarding the Debtors’ business and capital structure and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Jeffrey Ficks, Financial Advisor of Briggs & Stratton Corporation, in Support of the Debtors’ Chapter 11 Petitions and First Day Relief*, sworn to on the date hereof (the “**Ficks First Day Declaration**”),<sup>2</sup> which has been filed with the Court contemporaneously herewith and is incorporated by reference herein.

### **Jurisdiction**

3. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **Relief Requested**

4. By this Application, pursuant to sections 327(a), 328, and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014(A), the Debtors request authority to retain and employ Ernst & Young LLP (“**EY LLP**”) as its financial and tax

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Ficks Declaration. All dollar (\$) references in this Application are to the U.S. dollar, unless stated otherwise.

advisor for the Debtors effective as of the Petition Date in accordance with the terms and conditions set forth in the agreements, including each Statement of Work, between the Debtors and EY LLP (each an “**Engagement Letter**”, and collectively the “**Engagement Letters**”), copies of which are annexed to the declaration of Jeffrey Ficks, a partner of EY LLP (the “**Ficks Retention Declaration**”), filed in support of this Application and annexed hereto as **Exhibit A-1** through **A-7**.

### **EY’s Qualifications**

9. The Debtors are familiar with the professional standing and reputation of EY LLP. EY LLP has significant qualifications and experience and extensive knowledge in the fields related to providing cash forecasting, cash management, cash reporting, and analysis concerning (i) potential 503(b)(9) administrative claims and (ii) the impact of rejecting certain executory contracts contemplated in the Engagement Letters. With respect to providing Tax services, EY LLP has significant qualifications and experience related to providing federal and state tax advice to companies in Chapter 11. EY LLP is well qualified to provide financial and tax advisory services to the Debtors. EY LLP is recognized for its experience in providing these services to financially distressed companies, including advising debtors, creditors, and other constituents in chapter 11 proceedings in numerous cases.

10. Before the Petition Date, EY LLP provided the Company certain professional services, such as cash forecasting, cash reporting, and analysis concerning (i) potential 503(b)(9) administrative claims and (ii) the impact of rejecting certain executory contracts. EY LLP has also provided a variety of tax services to the Company in the years prior to the Petition Date. In the course of performing these prepetition services, EY LLP developed institutional knowledge of the Debtors’ businesses. Accordingly, EY LLP already possesses the necessary background and familiarity with the Debtors’ affairs to assist the Debtors in effectively addressing

issues that may arise in the context of providing financial and tax advisory services in connection with these chapter 11 cases.

11. As a result of its prepetition services rendered and in light of EY LLP's renowned expertise, the Debtors believe that EY LLP is well suited and uniquely qualified to be their financial and tax advisor in these chapter 11 cases. Accordingly, the Debtors propose to engage EY LLP as their financial and tax advisor in these chapter 11 cases, and respectfully submit that EY LLP's retention is in the best interest of the Debtors, their estates and other parties-in-interest.

### **Scope of Services**

12. As set forth in further detail in the Engagement Letters, EY LLP has agreed to provide certain financial and tax advisory services (the "**Services**") to the Debtors in connection with these Chapter 11 proceedings. A summary description of each of the Services is summarized below and fully described in the Engagement Letters<sup>3</sup>:

#### **A. Financial Advisory Services**

- i. Assist with the development and revision of a short term DIP cash flow forecasting and related budget to actual variance analysis;
- ii. Assist with reporting to key stakeholders;
- iii. Assist with tracking, reporting, and implementing liquidity-preservation and maximization workstreams;
- iv. Assist with identifying risks associated with strategies to deal with critical vendors;
- v. Assist with bankruptcy reporting requirements and diligence requests;
- vi. Assist preparing a plan of reorganization and disclosure statement;
- vii. Assist with claims analysis and resolution process;
- viii. Develop an integrated, detailed 3-statement financial model for FY21 through FY 23;
- ix. Provide ad-hoc analysis;

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<sup>3</sup> The summaries of certain terms of the Engagement Letters herein are qualified in their entirety by reference to the provisions of the Engagement Letters themselves. To the extent there is any discrepancy between the summaries contained in this Application and the terms of the Engagement Letters themselves, the terms of the Engagement Letters shall control. Unless otherwise defined, capitalized terms used in these summaries shall have the meanings ascribed to them in the Engagement Letters.

- x. Advise and assist in refreshing a business plan and financial forecast; and
- xi. Report to Management and/or the Board of Directors on the status of the above activities.

**B. Bankruptcy Tax Services**

- i. Advise and assist with federal, state and local income tax analysis and the calculations required as related to the bankruptcy filing;
- ii. Advise and assist with non-income tax analysis and support related to the bankruptcy filing;
- iii. Provide research and documentation in support of federal, state and local tax issues related to the bankruptcy filing;
- iv. Provide guidance and support for tax operation and procedural issues impacted by the bankruptcy filing; and
- v. Advise and assist with the resolution of bankruptcy tax claims.

**C. Sales and Use Tax Recovery Services**

- i. Assist company with identifying and recovering potential sales and use tax overpayments.

**Professional Compensation and Reimbursement of Expenses**

13. EY LLP has agreed to provide the Debtors with financial advisory and bankruptcy tax services at a discounted hourly rate of between \$750 to \$995 for Partners, Principals, and Executive Directors, \$675 to \$795 for Senior Managers, \$560 to \$675 for Managers, and \$235 to \$560 for Staff and Senior Consultants.

14. In addition to the fees set forth above, the Debtors shall reimburse EY LLP for expenses incurred in connection with the performance of its financial and tax advisory services, including reasonable and customary out-of-pocket expenses such as travel, meals, accommodations, and other expenses specifically related to this engagement.

15. Pursuant to the terms and conditions of the Statement of Work for Sales and Use Tax Recovery Services, EY LLP will charge the Debtors based on a percentage of the Gross Refunds (as defined in the Sales and Use Tax SOW- Exhibit A-7) that it is able to identify and

recover on the Debtors' behalf. EY LLP's fee for refund claims filed will be payable in two installments: 50% upon filing of the refund claim and the remainder upon the Debtors' receipt of the refunds or notification of offset by the governmental agency.

16. With respect to the Sales and Use Tax Recovery Services, EY LLP will be employed by the Debtors to perform specialized and discrete tasks and a carefully delineated set of services, and accordingly, EY LLP will not be compensated upon time and effort expended. Instead, EY LLP will be compensated based on a percentage of the recoveries it is able to garner on the Debtors' behalf. Requiring EY LLP to record and submit detailed time entries in light of the percentage-based fee structure proposed under the relevant SOW, would be unduly burdensome to EY LLP. Upon completion of the Sales and Use Tax Recovery Services for the Debtors, EY LLP will file a final fee application for review by the Bankruptcy Court and parties in interest pursuant to section 328 of the Bankruptcy Code for all Sales and Use Tax Recovery Services.

17. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited ("EYGL"), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. The member firms of EYGL (each, an "EYGL Member Firm") have agreed to operate certain of their professional practices in accordance with agreed standards, but remain separate legal entities.

18. If EY LLP is requested or authorized by the Debtors, or is required by government regulation, subpoena or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors would, so long as EY LLP is not a party to the proceeding in which the information is sought, reimburse EY LLP

for its professional time and expenses, as well as the fees and expenses of EY LLP's counsel, incurred in responding to such requests.

19. EY LLP may receive rebates in connection with certain purchases, which are used to reduce charges that EY LLP would otherwise pass onto its clients.

**No Duplication of Services**

20. The Debtors believe that EY LLP's services will not be duplicative of the services that other professionals will be providing during these cases. Specifically, EY LLP will carry out unique functions and will use reasonable efforts to coordinate with the Debtors' other retained professionals to avoid unnecessary duplication of services.

**EY LLP's Disinterestedness**

21. To the best of the Debtors' knowledge, EY LLP does not have any connection with or any interest adverse to the Debtors, their creditors, or any other party in interest, except as may be set forth herein and in the Ficks Retention Declaration.

22. EY LLP will periodically review its files during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise and make additional disclosures to this Court if necessary or otherwise appropriate.

23. Except as set forth in the Ficks Retention Declaration, EY LLP will not share any compensation to be paid by the Debtors, in connection with services to be performed after the Petition Date, with any other person, other than the principals and employees of EY LLP, to the extent required by section 504 of the Bankruptcy Code.

24. On or about May 4, 2020, EY LLP received a retainer from the Debtors in the amount of approximately \$200,000 for financial and tax advisory services (the "**Retainer**"). On or about June 25, 2020 and July 11, 2020, EY LLP received an increase in its Retainer of approximately \$100,000 and an additional \$375,000, respectively. As of the Petition Date, the

balance of the Retainer was approximately \$150,000. EY LLP shall apply the remaining balance of the Retainer toward post-petition fees and expense reimbursements that the Debtors are authorized to pay to EY LLP during these chapter 11 cases.

25. During the ninety (90) days immediately preceding the Petition Date, the Debtors paid to EY LLP amounts totaling approximately \$5,394,000, of which approximately \$4,668,000 constituted Retainer payments.

26. As of the Petition Date, EY LLP does not hold a prepetition claim against the Debtors in respect of services provided by EY LLP prior to the Petition Date.

27. Based upon the Ficks Retention Declaration, EY LLP is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code. If any new material relevant facts or relationships are discovered, EY LLP will supplement its disclosure to the Court accordingly.

#### **Basis for Relief**

24. The Debtors seek approval of the Engagement Letters pursuant to sections 327(a) and 328(a) of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code authorizes a debtor to employ professionals that “do not hold or represent an interest adverse to the estate, and that are disinterested persons.” 11 U.S.C. § 327(a). Section 1107(b) of the Bankruptcy Code modifies section 101(14) by providing that “a person is not disqualified for employment under section 327 of [the Bankruptcy Code] by a debtor in possession solely because of such person’s employment by or representation of the debtor before the commencement of the case.” 11 U.S.C. § 1107(b). As discussed above and in the Ficks Retention Declaration, EY LLP satisfies the disinterestedness standard in section 327(a) of the Bankruptcy Code.

25. Section 327(a) of the Bankruptcy Code, which provides that a debtor is authorized to employ professional persons “that do not hold or represent an interest adverse to the



estate, and that are disinterested persons, to represent or assist the [debtors] in carrying out the [debtors'] duties under this title.” 11 U.S.C. § 327(a). As discussed above and as further detailed in the Haines Declaration, to the best of the Debtor’s knowledge, EY LLP is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtor’s estates.

26. Further, the Debtor seeks approval of the Engagement Letters, including the compensation set forth therein, pursuant to section 328(a) of the Bankruptcy Code, and submit that the retention of EY LLP under the terms described in this Application are appropriate under section 328(a) of the Bankruptcy Code.

27. Section 328(a) of the Bankruptcy Code authorizes the employment of a professional person “on any reasonable terms and conditions of employment, including on a retainer . . . on a fixed or percentage fee basis, or on a contingency fee basis” 11 U.S.C. § 328(a). Section 328 permits the compensation of professionals on more flexible terms that reflect the nature of their services and market conditions. For instance, in *In re Farmland Indus., Inc.*, the Court of Appeals for the Eighth Circuit cited with approval the bankruptcy court’s order approving compensation to Ernst & Young on a contingency fee basis based on the amounts recovered. 397 F.3d 647, 649 (8th Cir. 2005). As the United States Court of Appeals for the Fifth Circuit has recognized:

Prior to 1978 the most able professionals were often unwilling to work for bankruptcy estates where their compensation would be subject to the uncertainties of what a judge thought the work was worth after it had been done. That uncertainty continues under the present §330 of the Bankruptcy Code, which provides that the court award to professional consultants “reasonable compensation” based on relevant factors of time and comparable costs, etc. Under present §328 the professional may avoid that uncertainty by obtaining court approval of compensation agreed to with the trustee (or debtor or committee).

*In re National Gypsum Co.*, 123 F.3d 861, 862 (5th Cir. 1997) (internal citations omitted).

28. Furthermore, under the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, certain modifications were made to section 328(a) of the Bankruptcy Code, which now provides as follows:

The trustee, or a committee appointed under section 1102 of this title, with the court's approval, may employ or authorize the employment of a professional person under section 327 or 1103 of this title, as the case may be, on any reasonable terms and conditions of employment, including on a retainer, on an hourly bases, on a fixed percentage fee basis, or on a contingent fee basis.

11 U.S.C. § 328(a).

29. EY LLP's strategic and financial expertise were all important factors in determining the fee structure. The Debtor believes that the ultimate benefit of EY LLP's services cannot be measured solely by reference to the number of hours to be expended by EY LLP's professionals in the performance of such services. Accordingly, the Debtor submits that the fee structure is both fair and reasonable under the standards set forth in section 328(a) of the Bankruptcy Code.

30. Based on the foregoing, the Debtors submit that they have satisfied the requirements of the Bankruptcy Code, Bankruptcy Rules and Local Rules to support entry of an order authorizing the Debtors to retain and employ EY LLP in these chapter 11 cases on the terms described herein and in the Engagement Letters.

#### **Notice**

31. Notice of this Application will be provided to (i) the Office of the United States Trustee for the Eastern District of Missouri; (ii) the holders of the 30 largest unsecured claims against the Debtors on a consolidated basis; (iii) Latham & Watkins LLP (Attn: Peter P. Knight, Esq. and Jonathan C. Gordon, Esq.), as counsel to JPMorgan Chase Bank, N.A., as the administrative agent and collateral agent under the ABL Credit Facility and DIP Facility; (iv) Pryor Cashman LLP (Attn: Seth H. Lieberman, Esq. and David W. Smith, Esq.), as counsel

to Wilmington Trust, N.A., as successor indenture trustee under the Unsecured Notes, and (v) any other party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the “**Notice Parties**”). Notice of this Application and any order entered hereon will be served in accordance with Local Rule 9013-3(A)(1).

32. The Debtors respectfully submit that no further notice is required. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: July 20, 2020  
Wauwatosa, Wisconsin

Respectfully submitted,

Briggs & Stratton Corporation (for itself and on behalf of each of its affiliated debtors as Debtors and Debtors in Possession)

/s/ Kathryn M. Buono

Name: Kathryn M. Buono

Title: Vice President, Corporate Counsel & Secretary

Filed by:

/s/ Robert E. Eggmann

Robert E. Eggmann, #37374MO

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*Proposed Local Counsel to the Debtors and  
Debtors in Possession*

-and-

Ronit J. Berkovich (*pro hac vice* pending)

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**Exhibit A**

**Ficks Retention Declaration**

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
SOUTHEASTERN DIVISION

<b>In re:</b>	§	<b>Chapter 11</b>
	§	
<b>BRIGGS &amp; STRATTON</b>	§	<b>Case No. 20-43597-339</b>
<b>CORPORATION, et al.,</b>	§	
	§	<b>(Joint Administration Requested)</b>
<b>Debtors.</b> <sup>1</sup>	§	
	§	
	§	

**DECLARATION OF JEFFREY FICKS IN SUPPORT OF DEBTORS’  
APPLICATION FOR ORDER AUTHORIZING THE RETENTION AND  
EMPLOYMENT OF ERNST & YOUNG LLP AS ITS FINANCIAL AND TAX  
ADVISOR, EFFECTIVE AS TO THE PETITION DATE**

Pursuant to 28 U.S.C. § 1746 I, Jeffrey Ficks, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

1. I am a Partner of Ernst & Young LLP (“EY LLP”). I provide this Declaration on behalf of EY LLP in support of the application (the “Application”) of the above-captioned debtors (the “Debtors”) to retain EY LLP as their financial and tax advisor, effective as of to July 20, 2020 (the “Petition Date”), pursuant to the terms and conditions set forth in the agreements between the Debtors and EY LLP attached hereto as Exhibits A-1 through A-7 (the “Engagement Letters”).<sup>2</sup>

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: Briggs & Stratton Corporation (2330), Billy Goat Industries, Inc. (4442), Allmand Bros., Inc. (4710), Briggs & Stratton International, Inc. (9957), and Briggs & Stratton Tech, LLC (2102). The address of the Debtors’ corporate headquarters is 12301 West Wirth Street, Wauwatosa, Wisconsin 53222.

<sup>2</sup> Capitalized terms used but otherwise defined herein shall have the meanings ascribed to such terms in the Engagement Letters.

ordinary course of business that were reviewed by me or other employees of EY LLP under my supervision and direction. The procedures pursuant to which EY LLP determined whether there were any connections between EY LLP and interested parties in these cases are described below. The results of that investigation are set forth herein and in Exhibit C annexed hereto.

3. As set forth in further detail in the Engagement Letters, EY LLP has agreed to provide certain financial advisory<sup>3</sup> and tax services (the “Services”) to the Debtors in connection with these chapter 11 proceedings. A summary description of each of the Services is summarized below and fully described in the Engagement Letters<sup>4</sup>:

**Financial Advisory Services**

- Assist with pre-bankruptcy contingency planning, including but not limited to, advising on the preparation of first day motions, communication plans and cash management procedures;
- Assist with the development and revision of a short term DIP cash flow forecasting tool that incorporates detailed sources and uses of cash (13-week cash flows) and related budget to actual variance analysis;
- Assist with identifying risks associated with option/strategies developed by management to deal with critical vendors;
- Assist with analysis of potential 503(b)(9) administrative claims (goods supplied in the 20-day period prior to the bankruptcy filing) and reclamation claims;
- Assist with analysis of executory contracts and associated impact of rejection (cure claim analysis and classification);

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<sup>3</sup> Under the agreement setting out the financial advisory services (Exhibits A-1 through A-4), EY LLP was retained by the Debtors’ proposed counsel, Weil, Gotshal & Manges LLP (“Weil”), and is engaged by both the Debtors and Weil to perform the financial advisory services under that agreement.

<sup>4</sup> The summaries of certain terms of the Engagement Letters herein are qualified in their entirety by reference to the provisions of the Engagement Letters themselves. To the extent there is any discrepancy between the summaries contained in this Declaration and the terms of the Engagement Letters themselves, the terms of the Engagement Letters shall control. Unless otherwise defined, capitalized terms used in these summaries shall have the meanings ascribed to them in the Engagement Letters.



- Assist with the development and preparation of the Plan of Reorganization and Disclosure Statement (hypothetical liquidation analysis, recovery ranges, and other financial information and disclosures as required);
- Assist management in the preparation of financial-related disclosures required by the Court, including the Debtors' Schedules of Assets and Liabilities, Statements of Financial Affairs and Monthly Operating Reports;
- Assist in the preparation of financial information for distribution to creditors and others, including, but not limited to, cash flow projections and budgets, cash receipts and disbursement analysis, analysis of various asset and liability accounts, and analysis of proposed transactions for which Court approval is sought;
- Attend meetings and support discussions with third-party stakeholders, including creditors, vendors, employee benefit providers, potential investors, banks, and other secured lenders, any official committee(s) appointed in these chapter 11 cases, the United States Trustee, regulators, other government officials, and other parties in interest and professionals hired by same, as requested;
- Assist with claims analysis and resolution process;
- Assist with facilitating document production for diligence requests, as needed;
- Report to Management and/or Board of Directors on the status of the above activities; and
- Additional assistance and advice on the bankruptcy process, as needed, including potential tax advice or analysis of potential tax consequences in a filing.

See Exhibits A-1 through A-4.

#### **Tax Advisory Services – Bankruptcy**

- Advise Client personnel in developing an understanding of the tax issues and options related to Client's Chapter 11 filing, taking into account Client's specific facts and circumstances, for US federal and state & local tax purposes;
- Advise on the US federal and state & local income tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures and tax opinions;
- Understand and advise on the US tax implication of reorganization and/or restructuring alternatives Client is evaluating with existing bondholders and other

creditors that may result in a change in the equity, capitalization, and/or ownership of the shares of Client and its assets;

- Gather information, prepare calculations (“Section 382 Calculations”) and apply the appropriate federal and state & local tax law to historic information regarding changes in the ownership of Client’s stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss, credit carry forwards, and built in losses) and the amount of any such limitation;
- Prepare calculations and apply the appropriate US federal and state & local tax law to determine the amount of tax attribute reduction related to debt cancellation income and modeling of tax consequences of such reduction;
- Update the draft tax basis balance sheets and draft computations of stock basis as of certain relevant dates for purposes of analyzing the tax consequences of alternative reorganization structures;
- Analyze US federal and state & local tax treatment of the costs and fees incurred by the Client in connection with the bankruptcy proceedings, including tax return disclosure and presentation;
- Analyze US federal and state & local tax treatment of interest and financing costs related to debt subject to automatic stay, and new debt incurred as the Client emerges from bankruptcy, including tax return disclosure and presentation;
- Analyze US federal and state & local tax consequences of restructuring and rationalization of inter-company accounts, and upon written request, EY LLP will analyze tax impacts of transfer pricing and related cash management;
- Analyze US federal and state & local tax consequences of restructuring in the US or internationally during bankruptcy, including tax return disclosure and presentation;
- Analyze US federal and state & local tax consequences of potential bad debt and worthless stock deductions, including tax return disclosure and presentation;
- Analyze US federal and state & local tax consequences of employee benefit plans, as requested in writing;
- Advise Client personnel on the bankruptcy tax process and procedure lifecycle, the typical tax issues, options and opportunities related to a Chapter 11 filing, the typical impact of a Chapter 11 filing on a corporate tax department’s operations, and leading practices for addressing such impact areas while operating in bankruptcy and the post-emergence period;

- As requested by Client, assist with various tax, compliance and audit issues arising in the ordinary course of business while in bankruptcy, including but not limited to: IRS and/or state and local income and indirect tax audit defense, and compliance questions, notices or issues related (but not limited) to: federal, state & local income/franchise tax, sales and use tax, property tax, employment tax, credit & incentive agreements, and unclaimed property;
- Advise on potential alternatives and elections relative to the CARES Act and the Tax Cuts and Jobs Act;
- Advise and/or assist, as requested and as permissible, with determining the validity and amount of bankruptcy tax claims or assessments, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, severance taxes, excise taxes, credit & incentive agreements, other miscellaneous taxes or regulatory assessments and fees, and unclaimed property;
- As requested by Client, scope, assist and advise on the potential for seeking cash tax refunds, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, tax credit & incentive agreements and unclaimed property. Any findings-based fee Services to claim and secure tax refunds will be subject to a separate Statement of Work mutually agreed to by the parties; and
- Provide documentation, as appropriate or necessary, of tax matters, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, or other tax matter described above. The Client will be responsible for all accounting and management decisions;

See Exhibits A-5 and A-6.

### **Tax Advisory Services - Sales & Use Tax Recovery**

- EY LLP will provide state and local tax advisory services with respect to a Missouri Sales and Use Tax Refund Review;
- EY LLP will assist Client in identifying, documenting, and attempting to recover its sales and use tax overpayments that may have occurred for the periods open under the applicable statute of limitations as of the effective date of this SOW unless otherwise related to supplemental claims as described below in the State of Missouri;
- Client and EY LLP will mutually agree upon which opportunities to pursue and complete the steps to secure the refunds for Client;

- EY LLP will interview appropriate accounting and tax personnel. EY LLP will perform a review of accounts payable, fixed asset, sales records and all tax documentation necessary to identify and document selected sales and use tax overpayments. EY LLP will also participate in tours of Client facilities, as warranted;
- EY LLP will prepare refund claims with supporting documentation for Client's review and approval. As authorized by Client, EY LLP may file such refund claims with the respective tax authority or Client will deliver such refund claims to the applicable tax authority. EY LLP will also prepare refund claims in excess of \$1,000 that require filing with Client's vendors;
- EY LLP will prepare refund schedules that will include comments supporting the sales/use tax exemptions or refunds. Supporting documentation will primarily consist of copies of purchase invoices and other documents supporting payment of sales/use tax. EY LLP will also provide copies of all correspondence filed with the respective state and local tax jurisdictions or vendors. In addition, EY LLP will provide Client with a report summarizing and tracking the results of our review;
- EY LLP will also review the respective tax authority's prior audit assessments (proposed or finalized) to enable us to formulate arguments or positions, as appropriate, that the transactions are not taxable and/or demonstrate that Client did in fact pay tax on the transactions in question. In such cases, EY LLP will accumulate documentation to support Client's argument or position. We will assist Client in preparing to present its challenge to the tax authority's agent and participate with Client in the presentation of such documentation that would support the removal of the disputed items from the assessments;
- In the event that the refund claim generates a state audit, EY LLP will assist Client in working with the tax authority's agent to resolve any questions concerning the claims for refunds or proposed reductions in audit assessments that have been prepared by EY LLP. EY LLP's responsibility does not include sales/use tax audit support other than answering questions directly related to the refund claims or proposed reductions in audit assessments that have been prepared by EY LLP. If requested, EY LLP will provide an additional SOW for sales/use tax audit defense services;
- In the event that the refund claim is denied, EY LLP will assist Client with defending the claim. While every effort will be made to resolve disputes with the tax authority's agent, some issues may require administrative appeals. EY LLP will assist Client in defending such claims through the administrative level within the applicable taxing authorities. The administrative level is defined as the applicable taxing authority's process to resolve disputes with the tax authority's agent where legal counsel is not a requirement. If applicable and if Client and EY LLP mutually agree to pursue any issues through the respective tax authority's administrative level, EY LLP will assist (where permitted by State law, professional standards and

regulations) with the preparation of an appeal of the assessment for submission to the tax authority's agent; and

- As mutually agreed, upon resolution of the substantive issues raised in a refund claim initially filed with a taxing jurisdiction, a supplemental refund claims (supplemental claim) will be prepared to request refunds related to the same issues resolved by the taxing authority to include any periods remaining open through the date the taxing jurisdiction (whether at the administrative level or appeals), substantially approves the initial refund claim or actually issues the refund whichever is earlier.

See Exhibits A-5 and A-7.

#### **EY LLP's Disinterestedness**

4. To the best of my knowledge, information and belief formed after reasonable inquiry, EY LLP (a) does not hold nor represent any interest materially adverse to the Debtors' estate in the matters for which EY LLP is proposed to be retained and (b) is a "disinterested person," as such term is defined in section 101(14) of the Bankruptcy Code and as required under section 327(a) of the Bankruptcy Code. Moreover, to the best of my knowledge, information and belief, EY LLP's retention is not prohibited or restricted by Bankruptcy Rule 5002. Accordingly, I believe that EY LLP is eligible for retention by the Debtors under the Bankruptcy Code.

5. On or about May 4, 2020, EY LLP received a retainer from the Debtors in the amount of approximately \$200,000 for financial and tax advisory services (the "Retainer"). On or about June 25, 2020 and July 11, 2020, EY LLP received an increase in its Retainer of approximately \$100,000 and an additional \$375,000 respectively, for financial and tax advisory services. As of the Petition Date, the balance of the Retainer was approximately \$150,000. EY LLP shall apply the remaining balance of the Retainer

toward post-petition fees and expense reimbursements that the Debtors are authorized to pay to EY LLP during this Chapter 11 Case.

6. During the ninety-day (90) period prior to the Petition Date, the Debtors paid approximately \$5,394,000 to EY LLP of which approximately \$4,668,000 constituted Retainer payments. As of the Petition Date, EY LLP held a Retainer of about \$150,000 for services performed and to be performed in connection with these Chapter 11 Cases.

**Professional Compensation and Reimbursement of Expenses**

7. The General Terms and Conditions of the Engagement Letters address the fees and expenses generally. The table below reflects EY LLP's agreed upon rates for its financial and bankruptcy tax advisory services to be applied as follows:

<b><u>Title</u></b>	<b><u>Billing Rates</u></b>
Partner/Principal/ Executive Director	\$750-\$995
Senior Manager	\$675-\$795
Manager	\$560-\$675
Staff/Senior Consultant	\$235-\$560

8. Pursuant to the terms and conditions of the Statement of Work for Sales and Use Tax Recovery Services, EY LLP will charge the Debtors based on a percentage of the Gross Refunds (as defined in the Sales and Use Tax SOW- Exhibit A-7) that it is able to identify and recover on the Debtors' behalf. EY LLP's fee for refund claims filed will be payable in two installments: 50% upon filing of the refund claim and the remainder upon the Debtors' receipt of the refunds or notification of offset by the governmental agency.

9. With respect to the Sales and Use Tax Recovery Services, EY LLP will be employed by the Debtors to perform specialized and discrete tasks and a carefully delineated set of services, and accordingly, EY LLP will not be compensated upon time

and effort expended. Instead, EY LLP will be compensated based on a percentage of the recoveries it is able to garner on the Debtors' behalf. Requiring EY LLP to record and submit detailed time entries in light of the percentage-based fee structure proposed under the relevant SOW, would be unduly burdensome to EY LLP. Upon completion of the Sales and Use Tax Recovery Services for the Debtors, EY LLP will file a final fee application for review by the Bankruptcy Court and parties in interest pursuant to section 328 of the Bankruptcy Code for all Sales and Use Tax Recovery Services.

10. EY LLP's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which the Debtors shall pay (other than taxes imposed on EY LLP's income generally).

11. In addition to the fees set forth above, the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with EY LLP's retention in these cases and the performance of the Services set forth in the Engagement Letters including all added taxes, including value-added taxes ("VAT"), sales taxes, and other indirect taxes. EY LLP's direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses (including any fees or reasonable expenses of EY LLP's legal counsel) related to this engagement.

12. If EY LLP is requested or authorized by the Debtors, or is required by government regulation, subpoena or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors would, so long as EY LLP is not a party to the proceeding in which the information is

sought, reimburse EY LLP for its professional time and expenses, as well as the fees and expenses of EY LLP's counsel, incurred in responding to such requests.

13. EY LLP may receive rebates in connection with certain purchases, which are used to reduce charges that EY LLP would otherwise pass onto its clients.

**Certain Other Terms of the Engagement Letters**

14. EY LLP's provision of Services to the Debtors is contingent upon this Court's approval of each term and condition set forth in the Engagement Letters.

15. The Engagement Letters may be terminated by EY LLP or the Debtors in accordance with their terms. The Debtors or EY LLP may terminate the Engagement Letters at any time in writing, but in any event the Engagement Letter will terminate upon the effective date of the Debtors' confirmed plan of reorganization, or the liquidation of the Debtors' assets under chapter 11 or 7 of title 11 of the United States Code (the "Bankruptcy Code"), or otherwise. Notwithstanding such termination, however, the Debtor's estate will remain obligated to pay all accrued fees and expenses as of the effective date of such termination. Moreover, certain other terms of the Engagement Letters will continue (either indefinitely or for a specified period of time) following termination.

16. Copies of the Engagement Letters are submitted with this Declaration for approval.<sup>5</sup> EY LLP's provision of Services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Engagement Letters. Included among the terms and conditions set forth in the Engagement Letters is language substantially similar to the following:

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<sup>5</sup> To the extent that this Declaration and the terms of the Engagement Letters are inconsistent, the terms of the Engagement Letters shall control.



Any controversy or claim with respect to, in connection with arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Client or its subsidiaries or of Ernst & Young) shall be brought in the Bankruptcy Court or the applicable District Court if such District Court withdraws the reference and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court or the District Court upon withdrawal of the reference does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in the Exhibit B to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon the Client, Ernst & Young and any all successors and assigns thereof.

#### **Disclosure of Connections**

17. In connection with EY LLP's proposed retention by the Debtors, EY LLP was provided the names of parties in interest in this case on or about, May 30, 2020, and those names have been subsequently updated on June 21, 2020, July 7, 2020, July 9, 2020, July 13, 2020 and July 17, 2020. EY LLP then searched, or caused to be searched, certain databases to determine whether it has provided during the last three years, or is currently providing, services to the specific parties listed on Exhibit B hereto (the "Parties in Interest"). To the extent that EY LLP's research of relationships with the Parties in Interest indicated that EY LLP has during the last three years, or currently has, a client relationship

with these specific Parties in Interest in matters unrelated to these chapter 11 cases, it has so indicated on Exhibit C to this Declaration.

18. The connections check described herein was run *only* for EY LLP (*i.e.*, the specific firm that the Debtors seek to engage under this Application), and *not* for any other member firm of EYGL (as defined herein). Moreover, the connections check results set forth in Exhibit C relate only to EY LLP and not any other member firm of EYGL.

19. To the best of my knowledge, information and belief at this time, formed after reasonable inquiry, except as otherwise stated herein, none of the services rendered by EY LLP to the entities set forth on the attached Exhibit C have been in connection with the Debtors or this Chapter 11 case.

20. EY LLP may perform services for its clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services. If such clients of EY LLP are parties in interest in these cases, Exhibit C hereto indicates that they are also clients of EY LLP. Should additional significant relationships with Parties in Interest become known to EY LLP, a supplemental declaration will be filed by EY LLP with the Court.

21. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited ("EYGL"), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and

no capital. The member firms of EYGL have agreed to operate certain of their professional practices in accordance with agreed standards, but remain separate legal entities.

22. In the ordinary course of business, certain EYGL member firms located throughout the world (collectively referred to herein as “EY Support Firms”) provide various professional, administrative and back office support services (“Support Services”) for other EYGL member firms throughout the world, as requested, coordinated and directed by the EYGL member firms (including EY LLP) to whom such Support Services are provided.

23. EYGL member firms (including EY LLP) that elect to utilize Support Services in a given year contract for allocation of a set number of EY Support Firms’ professional hours for that year, and may pay such EY Support Firms a fixed amount for such assistance on a full time equivalent basis, plus any related expenses incurred by such EY Support Firms in connection with the provision of related Support Services. The EY Support Firms operate as cost centers. If EY Support Firms over recover their cost during the course of a year for Support Services, such over recovery may be returned to the EYGL member firms utilizing such Support Services as determined by a formula put in place each year by an operations supervisory group related to the EY Support Firms.

24. Prior to the Petition Date, EY LLP utilized and paid certain EY Support Firms for Support Services related to the Debtors and their non-debtor affiliates. Except for the connections check related Support Services described below, EY LLP does not intend to utilize EY Support Firms in providing Services to the Debtors following the Petition Date.

25. One particular Support Service performed for EY LLP by an EY Support Firm located in India (specifically, Ernst & Young Services Pvt Ltd. (“EY Services”)) is connections check related services. EY LLP utilized and relied upon EY Services in performing EY LLP’s connections check in order to prepare and execute this Declaration. The costs paid by EY LLP to EY Services for such connections check related services will not be billed to the Debtors.

26. Notwithstanding any use of EY Support Firms, EY LLP shall remain fully and solely responsible for any liabilities and obligations in respect of EY LLP’s engagement and Services during these cases.

27. EY LLP engages in the practice of public accountancy and provides accounting and other professional services. All partners of EY LLP are Certified Public Accountants (CPAs). Ernst & Young U.S. LLP (the owners of which are the CPA partners of EY LLP and non-CPA principals) provides infrastructure and support services to EY LLP, including the services of CPA and non-CPA personnel. These personnel work for and are under the supervision of EY LLP when performing client services.

28. As part of its practice, EY LLP appears in cases, proceedings and transactions involving many different attorneys, financial advisors and creditors, some of which may represent or be claimants and/or parties in interest in these cases. The following professionals whom EY LLP believes to be closely associated with the Debtors’ Chapter 11 cases have provided in the past and/or are currently providing services to EY LLP: Foley & Lardner, LLP, FTI Consulting, Gibson Dunn & Crutcher LLP, Houlihan Lokey Capital, Inc., Latham & Watkins, LLP, Quarles & Brady LLP, and Weil, Gotshal & Manges LLP.

29. EY LLP may currently be a party or participant in certain litigation matters involving Parties in Interest in these cases, which matters are unrelated to the Debtors or these chapter 11 cases.

30. EY LLP continues to follow up with various EY LLP personnel in order to confirm that the work that EY LLP may be doing for, or may have done for the following parties is unrelated to the Debtors and these chapter 11 cases: Gentex Corporation; Brinker Capital Inc; D. A. Davidson & Co.; Mackenzie Financial Corp; Caterpillar Corporation; Littler Mendelson, PC; Mercury Marine; MTD Products Inc.; Safety National Casualty Corporation; STIHL; United Rental; US Department of Transportation; Zurich American Insurance Company/ Zurich Surety; Fidelity Management Trust Company; Pitney Bowes; and Toyota Financial Services.<sup>6</sup> To the best of my knowledge, information and belief as of the date of this Declaration, I am not aware of any information indicating that the work that EY LLP may have performed and/or may be performing for the entities listed in this paragraph is connected with the Debtors or these chapter 11 cases. In the event that EY LLP's continuing follow-up efforts with regard to the aforementioned entities reveals that work that EY LLP may have performed or is performing for any such entities is related to the Debtors or these chapter 11 cases, EY LLP will file a supplemental declaration with this Court so disclosing.

31. EY LLP has thousands of professional employees. It is possible that certain employees of EY LLP may have business associations with parties in interest in these cases

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<sup>6</sup> In addition to the outstanding responses for the 16 parties reflected on Exhibit C, 37 additional Parties in Interest have been identified recently and EY LLP is following up with relevant EY LLP personnel to confirm whether the work that EY LLP may be doing for or may have done for those Parties in Interest is unrelated to the Debtors and these chapter 11 cases.

or hold securities of the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors.

32. To the best of my knowledge, information and belief, formed after reasonable inquiry, none of the services rendered by EY LLP to the entities set forth in Exhibit C hereto have been in connection with the Debtors or these chapter 11 cases. EY LLP believes that these relationships will not impair EY LLP's ability to objectively perform professional services on behalf of the Debtors. EY LLP will not accept any engagement that would require EY LLP to represent an interest materially adverse to the Debtors.

33. To the best of my knowledge, information and belief, neither the undersigned nor the EY LLP professionals expected to assist the Debtors in these matters are connected to the Judge, U.S. Trustee or Assistant U.S. Trustee assigned to this matter.

34. Despite the efforts described above to identify and disclose connections with Parties in Interest in these cases, because the Debtors are a large enterprise with numerous creditors and other relationships, EY LLP is unable to state with certainty that every client representation or other connection of EY LLP with Parties in Interest in these cases has been disclosed herein. If EY LLP discovers additional information that requires disclosure, EY LLP will file supplemental disclosures with the Court.

35. Certain entities that are parties in interest are lenders or 401(k) service providers to EY LLP: Bank of America, N.A., HSBC Bank, USA, N.A., JPMorgan Chase Bank, N.A., Wells Fargo Bank, National Association, participate in EY LLP's Revolving Credit Program; EY LLP has borrowed long-term debt from American International Group

UK Limited (AIG). In addition, Chubb Group of Insurance Company is a surety bond provider on behalf of EY LLP.

36. To the best of my knowledge, information and belief formed after reasonable inquiry, EY LLP does not hold nor represent any interest materially adverse to the Debtors in the matters for which EY LLP is proposed to be retained. The proposed employment of EY LLP is not prohibited by or improper under Bankruptcy Rule 5002. Accordingly, I believe that EY LLP is eligible for retention by the Debtors under Title 11 of the United States Code.

37. To the best of my knowledge, information and belief, prior to the Petition Date, EY LLP performed certain professional services for the Debtors, including financial advisory and tax services. At the Debtors' request following the Petition Date and prior to Court approval of EY LLP's engagement in these cases, EY LLP may provide in its sole discretion certain of the Services described in the Engagement Letters. Thus, EY LLP requests that its retention be authorized as of July 20, 2020.

38. As of July 20, 2020, EY LLP was owed \$0 by the Debtors in respect of services provided by EY LLP both prior to and following the Petition Date; EY LLP holds a credit in the Debtors favor in an amount of approximately \$150,000 for services to be rendered in connection with these chapter 11 proceedings.

39. Except as otherwise set forth herein, EY LLP has not shared or agreed to share any of its compensation in connection with this matter with any other person.

40. EY LLP intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court and the Engagement Letters,

and pursuant to any additional procedures that may be established by the Court in these cases.

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

Dated: July 20, 2020

/s/ Jeffrey Ficks  
Jeffrey Ficks  
Ernst & Young LLP



UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
SOUTHEASTERN DIVISION

**In re:** § **Chapter 11**  
§  
§ **Case No. 20-43597-339**  
§  
§ **(Joint Administration Requested)**  
§  
§  
§  
§  
§  
§  
§

**BRIGGS & STRATTON CORPORATION, et al.,**  
**Debtors.**<sup>1</sup>

**DECLARATION OF JEFFREY FICKS IN SUPPORT OF DEBTORS’ APPLICATION FOR ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP AS ITS FINANCIAL AND TAX ADVISOR, EFFECTIVE AS TO THE PETITION DATE**

Pursuant to 28 U.S.C. § 1746 I, Jeffrey Ficks, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

1. I am a Partner of Ernst & Young LLP (“EY LLP”). I provide this Declaration on behalf of EY LLP in support of the application (the “Application”) of the above-captioned debtors (the “Debtors”) to retain EY LLP as their financial and tax advisor, effective as of to July 20, 2020 (the “Petition Date”), pursuant to the terms and conditions set forth in the agreements between the Debtors and EY LLP attached hereto as Exhibits A-1 through A-7 (the “Engagement Letters”).<sup>2</sup>

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: Briggs & Stratton Corporation (2330), Billy Goat Industries, Inc. (4442), Allmand Bros., Inc. (4710), Briggs & Stratton International, Inc. (9957), and Briggs & Stratton Tech, LLC (2102). The address of the Debtors’ corporate headquarters is 12301 West Wirth Street, Wauwatosa, Wisconsin 53222.

<sup>2</sup> Capitalized terms used but otherwise defined herein shall have the meanings ascribed to such terms in the Engagement Letters.

ordinary course of business that were reviewed by me or other employees of EY LLP under my supervision and direction. The procedures pursuant to which EY LLP determined whether there were any connections between EY LLP and interested parties in these cases are described below. The results of that investigation are set forth herein and in Exhibit C annexed hereto.

3. As set forth in further detail in the Engagement Letters, EY LLP has agreed to provide certain financial advisory<sup>3</sup> and tax services (the “Services”) to the Debtors in connection with these chapter 11 proceedings. A summary description of each of the Services is summarized below and fully described in the Engagement Letters<sup>4</sup>:

**Financial Advisory Services**

- Assist with pre-bankruptcy contingency planning, including but not limited to, advising on the preparation of first day motions, communication plans and cash management procedures;
- Assist with the development and revision of a short term DIP cash flow forecasting tool that incorporates detailed sources and uses of cash (13-week cash flows) and related budget to actual variance analysis;
- Assist with identifying risks associated with option/strategies developed by management to deal with critical vendors;
- Assist with analysis of potential 503(b)(9) administrative claims (goods supplied in the 20-day period prior to the bankruptcy filing) and reclamation claims;
- Assist with analysis of executory contracts and associated impact of rejection (cure claim analysis and classification);

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<sup>3</sup> Under the agreement setting out the financial advisory services (Exhibits A-1 through A-4), EY LLP was retained by the Debtors’ proposed counsel, Weil, Gotshal & Manges LLP (“Weil”), and is engaged by both the Debtors and Weil to perform the financial advisory services under that agreement.

<sup>4</sup> The summaries of certain terms of the Engagement Letters herein are qualified in their entirety by reference to the provisions of the Engagement Letters themselves. To the extent there is any discrepancy between the summaries contained in this Declaration and the terms of the Engagement Letters themselves, the terms of the Engagement Letters shall control. Unless otherwise defined, capitalized terms used in these summaries shall have the meanings ascribed to them in the Engagement Letters.

- Assist with the development and preparation of the Plan of Reorganization and Disclosure Statement (hypothetical liquidation analysis, recovery ranges, and other financial information and disclosures as required);
- Assist management in the preparation of financial-related disclosures required by the Court, including the Debtors' Schedules of Assets and Liabilities, Statements of Financial Affairs and Monthly Operating Reports;
- Assist in the preparation of financial information for distribution to creditors and others, including, but not limited to, cash flow projections and budgets, cash receipts and disbursement analysis, analysis of various asset and liability accounts, and analysis of proposed transactions for which Court approval is sought;
- Attend meetings and support discussions with third-party stakeholders, including creditors, vendors, employee benefit providers, potential investors, banks, and other secured lenders, any official committee(s) appointed in these chapter 11 cases, the United States Trustee, regulators, other government officials, and other parties in interest and professionals hired by same, as requested;
- Assist with claims analysis and resolution process;
- Assist with facilitating document production for diligence requests, as needed;
- Report to Management and/or Board of Directors on the status of the above activities; and
- Additional assistance and advice on the bankruptcy process, as needed, including potential tax advice or analysis of potential tax consequences in a filing.

See Exhibits A-1 through A-4.

#### **Tax Advisory Services – Bankruptcy**

- Advise Client personnel in developing an understanding of the tax issues and options related to Client's Chapter 11 filing, taking into account Client's specific facts and circumstances, for US federal and state & local tax purposes;
- Advise on the US federal and state & local income tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures and tax opinions;
- Understand and advise on the US tax implication of reorganization and/or restructuring alternatives Client is evaluating with existing bondholders and other

creditors that may result in a change in the equity, capitalization, and/or ownership of the shares of Client and its assets;

- Gather information, prepare calculations (“Section 382 Calculations”) and apply the appropriate federal and state & local tax law to historic information regarding changes in the ownership of Client’s stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss, credit carry forwards, and built in losses) and the amount of any such limitation;
- Prepare calculations and apply the appropriate US federal and state & local tax law to determine the amount of tax attribute reduction related to debt cancellation income and modeling of tax consequences of such reduction;
- Update the draft tax basis balance sheets and draft computations of stock basis as of certain relevant dates for purposes of analyzing the tax consequences of alternative reorganization structures;
- Analyze US federal and state & local tax treatment of the costs and fees incurred by the Client in connection with the bankruptcy proceedings, including tax return disclosure and presentation;
- Analyze US federal and state & local tax treatment of interest and financing costs related to debt subject to automatic stay, and new debt incurred as the Client emerges from bankruptcy, including tax return disclosure and presentation;
- Analyze US federal and state & local tax consequences of restructuring and rationalization of inter-company accounts, and upon written request, EY LLP will analyze tax impacts of transfer pricing and related cash management;
- Analyze US federal and state & local tax consequences of restructuring in the US or internationally during bankruptcy, including tax return disclosure and presentation;
- Analyze US federal and state & local tax consequences of potential bad debt and worthless stock deductions, including tax return disclosure and presentation;
- Analyze US federal and state & local tax consequences of employee benefit plans, as requested in writing;
- Advise Client personnel on the bankruptcy tax process and procedure lifecycle, the typical tax issues, options and opportunities related to a Chapter 11 filing, the typical impact of a Chapter 11 filing on a corporate tax department’s operations, and leading practices for addressing such impact areas while operating in bankruptcy and the post-emergence period;

- As requested by Client, assist with various tax, compliance and audit issues arising in the ordinary course of business while in bankruptcy, including but not limited to: IRS and/or state and local income and indirect tax audit defense, and compliance questions, notices or issues related (but not limited) to: federal, state & local income/franchise tax, sales and use tax, property tax, employment tax, credit & incentive agreements, and unclaimed property;
- Advise on potential alternatives and elections relative to the CARES Act and the Tax Cuts and Jobs Act;
- Advise and/or assist, as requested and as permissible, with determining the validity and amount of bankruptcy tax claims or assessments, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, severance taxes, excise taxes, credit & incentive agreements, other miscellaneous taxes or regulatory assessments and fees, and unclaimed property;
- As requested by Client, scope, assist and advise on the potential for seeking cash tax refunds, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, tax credit & incentive agreements and unclaimed property. Any findings-based fee Services to claim and secure tax refunds will be subject to a separate Statement of Work mutually agreed to by the parties; and
- Provide documentation, as appropriate or necessary, of tax matters, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, or other tax matter described above. The Client will be responsible for all accounting and management decisions;

See Exhibits A-5 and A-6.

### **Tax Advisory Services - Sales & Use Tax Recovery**

- EY LLP will provide state and local tax advisory services with respect to a Missouri Sales and Use Tax Refund Review;
- EY LLP will assist Client in identifying, documenting, and attempting to recover its sales and use tax overpayments that may have occurred for the periods open under the applicable statute of limitations as of the effective date of this SOW unless otherwise related to supplemental claims as described below in the State of Missouri;
- Client and EY LLP will mutually agree upon which opportunities to pursue and complete the steps to secure the refunds for Client;

- EY LLP will interview appropriate accounting and tax personnel. EY LLP will perform a review of accounts payable, fixed asset, sales records and all tax documentation necessary to identify and document selected sales and use tax overpayments. EY LLP will also participate in tours of Client facilities, as warranted;
- EY LLP will prepare refund claims with supporting documentation for Client's review and approval. As authorized by Client, EY LLP may file such refund claims with the respective tax authority or Client will deliver such refund claims to the applicable tax authority. EY LLP will also prepare refund claims in excess of \$1,000 that require filing with Client's vendors;
- EY LLP will prepare refund schedules that will include comments supporting the sales/use tax exemptions or refunds. Supporting documentation will primarily consist of copies of purchase invoices and other documents supporting payment of sales/use tax. EY LLP will also provide copies of all correspondence filed with the respective state and local tax jurisdictions or vendors. In addition, EY LLP will provide Client with a report summarizing and tracking the results of our review;
- EY LLP will also review the respective tax authority's prior audit assessments (proposed or finalized) to enable us to formulate arguments or positions, as appropriate, that the transactions are not taxable and/or demonstrate that Client did in fact pay tax on the transactions in question. In such cases, EY LLP will accumulate documentation to support Client's argument or position. We will assist Client in preparing to present its challenge to the tax authority's agent and participate with Client in the presentation of such documentation that would support the removal of the disputed items from the assessments;
- In the event that the refund claim generates a state audit, EY LLP will assist Client in working with the tax authority's agent to resolve any questions concerning the claims for refunds or proposed reductions in audit assessments that have been prepared by EY LLP. EY LLP's responsibility does not include sales/use tax audit support other than answering questions directly related to the refund claims or proposed reductions in audit assessments that have been prepared by EY LLP. If requested, EY LLP will provide an additional SOW for sales/use tax audit defense services;
- In the event that the refund claim is denied, EY LLP will assist Client with defending the claim. While every effort will be made to resolve disputes with the tax authority's agent, some issues may require administrative appeals. EY LLP will assist Client in defending such claims through the administrative level within the applicable taxing authorities. The administrative level is defined as the applicable taxing authority's process to resolve disputes with the tax authority's agent where legal counsel is not a requirement. If applicable and if Client and EY LLP mutually agree to pursue any issues through the respective tax authority's administrative level, EY LLP will assist (where permitted by State law, professional standards and

regulations) with the preparation of an appeal of the assessment for submission to the tax authority's agent; and

- As mutually agreed, upon resolution of the substantive issues raised in a refund claim initially filed with a taxing jurisdiction, a supplemental refund claims (supplemental claim) will be prepared to request refunds related to the same issues resolved by the taxing authority to include any periods remaining open through the date the taxing jurisdiction (whether at the administrative level or appeals), substantially approves the initial refund claim or actually issues the refund whichever is earlier.

See Exhibits A-5 and A-7.

#### **EY LLP's Disinterestedness**

4. To the best of my knowledge, information and belief formed after reasonable inquiry, EY LLP (a) does not hold nor represent any interest materially adverse to the Debtors' estate in the matters for which EY LLP is proposed to be retained and (b) is a "disinterested person," as such term is defined in section 101(14) of the Bankruptcy Code and as required under section 327(a) of the Bankruptcy Code. Moreover, to the best of my knowledge, information and belief, EY LLP's retention is not prohibited or restricted by Bankruptcy Rule 5002. Accordingly, I believe that EY LLP is eligible for retention by the Debtors under the Bankruptcy Code.

5. On or about May 4, 2020, EY LLP received a retainer from the Debtors in the amount of approximately \$200,000 for financial and tax advisory services (the "Retainer"). On or about June 25, 2020 and July 11, 2020, EY LLP received an increase in its Retainer of approximately \$100,000 and an additional \$375,000 respectively, for financial and tax advisory services. As of the Petition Date, the balance of the Retainer was approximately \$150,000. EY LLP shall apply the remaining balance of the Retainer

toward post-petition fees and expense reimbursements that the Debtors are authorized to pay to EY LLP during this Chapter 11 Case.

6. During the ninety-day (90) period prior to the Petition Date, the Debtors paid approximately \$5,394,000 to EY LLP of which approximately \$4,668,000 constituted Retainer payments. As of the Petition Date, EY LLP held a Retainer of about \$150,000 for services performed and to be performed in connection with these Chapter 11 Cases.

**Professional Compensation and Reimbursement of Expenses**

7. The General Terms and Conditions of the Engagement Letters address the fees and expenses generally. The table below reflects EY LLP's agreed upon rates for its financial and bankruptcy tax advisory services to be applied as follows:

<b><u>Title</u></b>	<b><u>Billing Rates</u></b>
Partner/Principal/ Executive Director	\$750-\$995
Senior Manager	\$675-\$795
Manager	\$560-\$675
Staff/Senior Consultant	\$235-\$560

8. Pursuant to the terms and conditions of the Statement of Work for Sales and Use Tax Recovery Services, EY LLP will charge the Debtors based on a percentage of the Gross Refunds (as defined in the Sales and Use Tax SOW- Exhibit A-7) that it is able to identify and recover on the Debtors' behalf. EY LLP's fee for refund claims filed will be payable in two installments: 50% upon filing of the refund claim and the remainder upon the Debtors' receipt of the refunds or notification of offset by the governmental agency.

9. With respect to the Sales and Use Tax Recovery Services, EY LLP will be employed by the Debtors to perform specialized and discrete tasks and a carefully delineated set of services, and accordingly, EY LLP will not be compensated upon time



and effort expended. Instead, EY LLP will be compensated based on a percentage of the recoveries it is able to garner on the Debtors' behalf. Requiring EY LLP to record and submit detailed time entries in light of the percentage-based fee structure proposed under the relevant SOW, would be unduly burdensome to EY LLP. Upon completion of the Sales and Use Tax Recovery Services for the Debtors, EY LLP will file a final fee application for review by the Bankruptcy Court and parties in interest pursuant to section 328 of the Bankruptcy Code for all Sales and Use Tax Recovery Services.

10. EY LLP's fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which the Debtors shall pay (other than taxes imposed on EY LLP's income generally).

11. In addition to the fees set forth above, the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with EY LLP's retention in these cases and the performance of the Services set forth in the Engagement Letters including all added taxes, including value-added taxes ("VAT"), sales taxes, and other indirect taxes. EY LLP's direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses (including any fees or reasonable expenses of EY LLP's legal counsel) related to this engagement.

12. If EY LLP is requested or authorized by the Debtors, or is required by government regulation, subpoena or other legal process, to produce its documents or personnel as witnesses with respect to the Services or the Engagement Letters, the Debtors would, so long as EY LLP is not a party to the proceeding in which the information is

sought, reimburse EY LLP for its professional time and expenses, as well as the fees and expenses of EY LLP's counsel, incurred in responding to such requests.

13. EY LLP may receive rebates in connection with certain purchases, which are used to reduce charges that EY LLP would otherwise pass onto its clients.

**Certain Other Terms of the Engagement Letters**

14. EY LLP's provision of Services to the Debtors is contingent upon this Court's approval of each term and condition set forth in the Engagement Letters.

15. The Engagement Letters may be terminated by EY LLP or the Debtors in accordance with their terms. The Debtors or EY LLP may terminate the Engagement Letters at any time in writing, but in any event the Engagement Letter will terminate upon the effective date of the Debtors' confirmed plan of reorganization, or the liquidation of the Debtors' assets under chapter 11 or 7 of title 11 of the United States Code (the "Bankruptcy Code"), or otherwise. Notwithstanding such termination, however, the Debtor's estate will remain obligated to pay all accrued fees and expenses as of the effective date of such termination. Moreover, certain other terms of the Engagement Letters will continue (either indefinitely or for a specified period of time) following termination.

16. Copies of the Engagement Letters are submitted with this Declaration for approval.<sup>5</sup> EY LLP's provision of Services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Engagement Letters. Included among the terms and conditions set forth in the Engagement Letters is language substantially similar to the following:

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<sup>5</sup> To the extent that this Declaration and the terms of the Engagement Letters are inconsistent, the terms of the Engagement Letters shall control.

Any controversy or claim with respect to, in connection with arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Client or its subsidiaries or of Ernst & Young) shall be brought in the Bankruptcy Court or the applicable District Court if such District Court withdraws the reference and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court or the District Court upon withdrawal of the reference does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in the Exhibit B to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon the Client, Ernst & Young and any all successors and assigns thereof.

#### **Disclosure of Connections**

17. In connection with EY LLP's proposed retention by the Debtors, EY LLP was provided the names of parties in interest in this case on or about, May 30, 2020, and those names have been subsequently updated on June 21, 2020, July 7, 2020, July 9, 2020, July 13, 2020 and July 17, 2020. EY LLP then searched, or caused to be searched, certain databases to determine whether it has provided during the last three years, or is currently providing, services to the specific parties listed on Exhibit B hereto (the "Parties in Interest"). To the extent that EY LLP's research of relationships with the Parties in Interest indicated that EY LLP has during the last three years, or currently has, a client relationship

with these specific Parties in Interest in matters unrelated to these chapter 11 cases, it has so indicated on Exhibit C to this Declaration.

18. The connections check described herein was run *only* for EY LLP (*i.e.*, the specific firm that the Debtors seek to engage under this Application), and *not* for any other member firm of EYGL (as defined herein). Moreover, the connections check results set forth in Exhibit C relate only to EY LLP and not any other member firm of EYGL.

19. To the best of my knowledge, information and belief at this time, formed after reasonable inquiry, except as otherwise stated herein, none of the services rendered by EY LLP to the entities set forth on the attached Exhibit C have been in connection with the Debtors or this Chapter 11 case.

20. EY LLP may perform services for its clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and whose assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific identification of such services. If such clients of EY LLP are parties in interest in these cases, Exhibit C hereto indicates that they are also clients of EY LLP. Should additional significant relationships with Parties in Interest become known to EY LLP, a supplemental declaration will be filed by EY LLP with the Court.

21. The Ernst & Young global network comprises independent professional services practices conducted by separate legal entities throughout the world. Such legal entities are members of Ernst & Young Global Limited ("EYGL"), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and

no capital. The member firms of EYGL have agreed to operate certain of their professional practices in accordance with agreed standards, but remain separate legal entities.

22. In the ordinary course of business, certain EYGL member firms located throughout the world (collectively referred to herein as “EY Support Firms”) provide various professional, administrative and back office support services (“Support Services”) for other EYGL member firms throughout the world, as requested, coordinated and directed by the EYGL member firms (including EY LLP) to whom such Support Services are provided.

23. EYGL member firms (including EY LLP) that elect to utilize Support Services in a given year contract for allocation of a set number of EY Support Firms’ professional hours for that year, and may pay such EY Support Firms a fixed amount for such assistance on a full time equivalent basis, plus any related expenses incurred by such EY Support Firms in connection with the provision of related Support Services. The EY Support Firms operate as cost centers. If EY Support Firms over recover their cost during the course of a year for Support Services, such over recovery may be returned to the EYGL member firms utilizing such Support Services as determined by a formula put in place each year by an operations supervisory group related to the EY Support Firms.

24. Prior to the Petition Date, EY LLP utilized and paid certain EY Support Firms for Support Services related to the Debtors and their non-debtor affiliates. Except for the connections check related Support Services described below, EY LLP does not intend to utilize EY Support Firms in providing Services to the Debtors following the Petition Date.

25. One particular Support Service performed for EY LLP by an EY Support Firm located in India (specifically, Ernst & Young Services Pvt Ltd. (“EY Services”)) is connections check related services. EY LLP utilized and relied upon EY Services in performing EY LLP’s connections check in order to prepare and execute this Declaration. The costs paid by EY LLP to EY Services for such connections check related services will not be billed to the Debtors.

26. Notwithstanding any use of EY Support Firms, EY LLP shall remain fully and solely responsible for any liabilities and obligations in respect of EY LLP’s engagement and Services during these cases.

27. EY LLP engages in the practice of public accountancy and provides accounting and other professional services. All partners of EY LLP are Certified Public Accountants (CPAs). Ernst & Young U.S. LLP (the owners of which are the CPA partners of EY LLP and non-CPA principals) provides infrastructure and support services to EY LLP, including the services of CPA and non-CPA personnel. These personnel work for and are under the supervision of EY LLP when performing client services.

28. As part of its practice, EY LLP appears in cases, proceedings and transactions involving many different attorneys, financial advisors and creditors, some of which may represent or be claimants and/or parties in interest in these cases. The following professionals whom EY LLP believes to be closely associated with the Debtors’ Chapter 11 cases have provided in the past and/or are currently providing services to EY LLP: Foley & Lardner, LLP, FTI Consulting, Gibson Dunn & Crutcher LLP, Houlihan Lokey Capital, Inc., Latham & Watkins, LLP, Quarles & Brady LLP, and Weil, Gotshal & Manges LLP.

29. EY LLP may currently be a party or participant in certain litigation matters involving Parties in Interest in these cases, which matters are unrelated to the Debtors or these chapter 11 cases.

30. EY LLP continues to follow up with various EY LLP personnel in order to confirm that the work that EY LLP may be doing for, or may have done for the following parties is unrelated to the Debtors and these chapter 11 cases: Gentex Corporation; Brinker Capital Inc; D. A. Davidson & Co.; Mackenzie Financial Corp; Caterpillar Corporation; Littler Mendelson, PC; Mercury Marine; MTD Products Inc.; Safety National Casualty Corporation; STIHL; United Rental; US Department of Transportation; Zurich American Insurance Company/ Zurich Surety; Fidelity Management Trust Company; Pitney Bowes; and Toyota Financial Services.<sup>6</sup> To the best of my knowledge, information and belief as of the date of this Declaration, I am not aware of any information indicating that the work that EY LLP may have performed and/or may be performing for the entities listed in this paragraph is connected with the Debtors or these chapter 11 cases. In the event that EY LLP's continuing follow-up efforts with regard to the aforementioned entities reveals that work that EY LLP may have performed or is performing for any such entities is related to the Debtors or these chapter 11 cases, EY LLP will file a supplemental declaration with this Court so disclosing.

31. EY LLP has thousands of professional employees. It is possible that certain employees of EY LLP may have business associations with parties in interest in these cases

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<sup>6</sup> In addition to the outstanding responses for the 16 parties reflected on Exhibit C, 37 additional Parties in Interest have been identified recently and EY LLP is following up with relevant EY LLP personnel to confirm whether the work that EY LLP may be doing for or may have done for those Parties in Interest is unrelated to the Debtors and these chapter 11 cases.

or hold securities of the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors.

32. To the best of my knowledge, information and belief, formed after reasonable inquiry, none of the services rendered by EY LLP to the entities set forth in Exhibit C hereto have been in connection with the Debtors or these chapter 11 cases. EY LLP believes that these relationships will not impair EY LLP's ability to objectively perform professional services on behalf of the Debtors. EY LLP will not accept any engagement that would require EY LLP to represent an interest materially adverse to the Debtors.

33. To the best of my knowledge, information and belief, neither the undersigned nor the EY LLP professionals expected to assist the Debtors in these matters are connected to the Judge, U.S. Trustee or Assistant U.S. Trustee assigned to this matter.

34. Despite the efforts described above to identify and disclose connections with Parties in Interest in these cases, because the Debtors are a large enterprise with numerous creditors and other relationships, EY LLP is unable to state with certainty that every client representation or other connection of EY LLP with Parties in Interest in these cases has been disclosed herein. If EY LLP discovers additional information that requires disclosure, EY LLP will file supplemental disclosures with the Court.

35. Certain entities that are parties in interest are lenders or 401(k) service providers to EY LLP: Bank of America, N.A., HSBC Bank, USA, N.A., JPMorgan Chase Bank, N.A., Wells Fargo Bank, National Association, participate in EY LLP's Revolving Credit Program; EY LLP has borrowed long-term debt from American International Group



UK Limited (AIG). In addition, Chubb Group of Insurance Company is a surety bond provider on behalf of EY LLP.

36. To the best of my knowledge, information and belief formed after reasonable inquiry, EY LLP does not hold nor represent any interest materially adverse to the Debtors in the matters for which EY LLP is proposed to be retained. The proposed employment of EY LLP is not prohibited by or improper under Bankruptcy Rule 5002. Accordingly, I believe that EY LLP is eligible for retention by the Debtors under Title 11 of the United States Code.

37. To the best of my knowledge, information and belief, prior to the Petition Date, EY LLP performed certain professional services for the Debtors, including financial advisory and tax services. At the Debtors' request following the Petition Date and prior to Court approval of EY LLP's engagement in these cases, EY LLP may provide in its sole discretion certain of the Services described in the Engagement Letters. Thus, EY LLP requests that its retention be authorized as of July 20, 2020.

38. As of July 20, 2020, EY LLP was owed \$0 by the Debtors in respect of services provided by EY LLP both prior to and following the Petition Date; EY LLP holds a credit in the Debtors favor in an amount of approximately \$150,000 for services to be rendered in connection with these chapter 11 proceedings.

39. Except as otherwise set forth herein, EY LLP has not shared or agreed to share any of its compensation in connection with this matter with any other person.

40. EY LLP intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court and the Engagement Letters,

and pursuant to any additional procedures that may be established by the Court in these cases.

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

Dated: July 20, 2020

/s/ Jeffrey Ficks  
Jeffrey Ficks  
Ernst & Young LLP

**Exhibit A-1**

**Financial Advisory Services Master Services Agreement**



Weil, Gotshal & Manges LLP  
Attention: Gary Holtzer  
767 Fifth Avenue  
New York, NY 10153

May 4, 2020

Dear Mr. Holtzer:

Thank you for choosing Ernst & Young LLP (“we” or “EY”) to perform professional services (the “Services”) for Weil, Gotshal & Manges LLP (“you” or “Counsel”) as counsel to Briggs & Stratton Corporation and certain of its affiliates and subsidiaries (the “Client”). We appreciate the opportunity to assist you and look forward to working with you.

For each project that we agree to undertake for you, we will prepare a Statement of Work describing the particular Services, as well as any advice, presentations, or filings to be made, our fees therefor, and any other project-specific arrangements. All of the Services will be subject to the terms and conditions of this letter, its attachments, including the General Terms and Conditions, and the applicable Statement of Work (together, this “Agreement”). Except for a claim seeking solely injunctive relief, any dispute or claim arising out of or relating to this Agreement, the Services or any other services provided by us or on our behalf to you shall be resolved by mediation and arbitration as set forth in this Agreement.

We may enter into Statements of Work with you for a period of five years following the date of this letter, although we may agree with you to extend that period, including by executing additional Statements of Work referencing this Agreement.

Please sign this letter in the space provided below to indicate your agreement with these arrangements and return it to Jeffrey Ficks at your earliest convenience. If you have any questions about any of these materials, please do not hesitate to contact Jeffrey Ficks so that we can address any issues you identify before we begin to provide any Services.

Very truly yours,

AGREED:

Weil, Gotshal & Manges LLP

By: 

Name: Gary T. Holtzer

Title: Partner

Briggs & Stratton Corporation, on behalf of  
itself and its affiliates

By: 

Name: Andrea L. Golvach

Title: Vice President & Treasurer

## General Terms and Conditions

### Our relationship with you

1. We will perform the Services in accordance with applicable professional standards, including those established by the American Institute of Certified Public Accountants (“AICPA”).
2. We are a member of the global network of Ernst & Young firms (“EY Firms”), each of which is a separate legal entity.
3. We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other.
4. We may subcontract portions of the Services to other EY Firms, who may deal with you directly. Nevertheless, we alone will be responsible to you for the Reports (as defined in Section 11), the performance of the Services, and our other obligations under this Agreement. From time to time, non-CPA personnel may perform the Services.
5. We will not assume any of your management responsibilities in connection with the Services. We will not be responsible for the use or implementation of the output of the Services, although we may otherwise provide advice and recommendations to assist you in your management functions and making decisions.

### Client and Counsel responsibilities

6. Counsel (on behalf of the Client) shall assign a qualified person to oversee the Services. Counsel (on behalf of the Client) is responsible for all management decisions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for your purposes.
7. Client and Counsel shall provide (or cause others to provide) to us, promptly, the information, resources and assistance (including access to records, systems, premises and people) that we reasonably require to perform the Services.
8. To the best of Client’s knowledge, all information provided by Client (or you on your or Client’s behalf) (“Client Information”) will be accurate and complete in all material respects. The provision of Client Information to us will not infringe any copyright or other third-party rights. For the avoidance of doubt, Counsel will not be responsible for the reliability or accuracy of the information provided on Client’s behalf.

9. We will rely on Client Information made available to us and, unless we expressly agree otherwise, will have no responsibility to evaluate or verify it.
10. You shall be responsible for your personnel’s compliance with your obligations under this Agreement.

### Our Reports

11. Subject to Section 12, any information, advice, recommendations or other content of any reports, presentations or other communications we provide under this Agreement (“Reports”), other than Client Information, are for the internal use of Counsel only (and at Counsel’s discretion, Client) (consistent with the purpose of the particular Services).
12. Counsel may not disclose a Report (or any portion or summary of a Report) externally (including to your affiliates) or refer to us or to any other EY Firm in connection with the Services, except:
  - (a) to the Client and the Client’s retained professionals (subject to these disclosure restrictions) in connection with the Services,
  - (b) to your lawyers, (subject to these disclosure restrictions), who may review it only to give you advice relating to the Services,
  - (c) to the extent, and for the purposes, required by subpoena or similar legal process (of which you will promptly notify us),
  - (d) to other persons (including your or the Client’s affiliates) with our prior written consent, who have executed an access letter substantially in the form we prescribe, or
  - (e) to the extent it contains Tax Advice, as set forth in Section 13.

If Counsel or Client is permitted to disclose a Report (or a portion thereof) externally, Counsel or Client shall not alter, edit or modify it from the form we provided.

13. Client may disclose to anyone a Report (or a portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate (“Tax Advice”). With the exception of tax authorities, Client shall inform those to whom Client discloses Tax Advice that they may not rely on it for any purpose without our prior written consent.



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14. Client may incorporate into documents that Client intends to disclose externally EY summaries, calculations or tables based on Client Information contained in a Report, but not our recommendations, conclusions or findings. However, Client must assume sole responsibility for the contents of those documents and not refer to us or any other EY Firm in connection with them. This provision does not affect Client's ability to circulate Reports internally.
15. Client may not rely on any draft Report. We shall not be required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery.
16. Notwithstanding the above, we understand that Counsel will share Reports prepared in connection with the engagement with Client.

## Limitations

17. You (and any others for whom Services are provided, including Client) may not recover from us, in contract or tort, under statute or otherwise, any consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.
18. You (and any others for whom Services are provided, including Client) may not recover from us, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services. This limitation will not apply to losses caused by our fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
19. You or Client, as applicable, shall make any claim relating to the Services or otherwise under this Agreement no later than one year after you became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two years after the completion of the particular Services. This limitation will not apply to the extent prohibited by applicable law or professional regulations.
20. You or Client may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees ("EY

Persons"). You or Client, as applicable, shall make any claim or bring proceedings only against us. The

provisions of Sections 16 through 20 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.

## Indemnity

21. To the fullest extent permitted by applicable law and professional regulations, Client shall indemnify us, the other EY Firms and the EY Persons against all claims by third parties (including your affiliates and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of the disclosure of any Report (other than Tax Advice) or a third party's use of or reliance on any Report (including Tax Advice) disclosed to it by Client or at Client's request, except to the extent resulting from or arising out of the gross negligence or willful misconduct of EY, the other EY Firms, or any EY Persons.
22. After receipt by EY, the other EY Firms, or any EY Persons of actual notice of a proceeding against such party in respect of which indemnity may be sought hereunder, EY, the other EY Firms, or the applicable EY Person shall notify Client promptly with respect thereto. In addition, EY, the other EY Firms, or the applicable EY Person shall notify Client promptly after any proceeding is commenced (by way of service with a summons or other legal process giving information as to the nature and basis of the claim) against such party in respect of which indemnity may be sought hereunder. In any event, failure to notify Client shall not relieve Client from any liability which Client may have on account of this indemnity or otherwise, except to the extent Client shall not otherwise have been aware of such proceeding and Client shall have been materially prejudiced by such failure. Client may at its election (subject to any conflict prohibiting such election) assume the defense of any proceeding in respect of which indemnity may be sought hereunder, or if unable or unwilling (in its sole discretion) to assume the defense itself, Client will nominate counsel mutually acceptable to EY. The payment of the fees and expenses of other counsel selected in accordance with these terms and conditions in connection with such proceeding shall be paid solely by Client. In any such proceeding, the defense of which Client shall be liable for under this engagement letter, the party seeking indemnity hereunder shall have the right to participate in such proceeding and to retain its own



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counsel, but the fees and expenses of such counsel shall be at the expense of EY, the other EY Firms, or any EY Persons, as applicable. Client shall not be liable for any settlement of any proceeding effected without its prior written consent, which shall not be unreasonably withheld, but if settled with such consent or if there is a final judgment against EY, the other EY Firms, or any EY Persons, Client solely shall indemnify the indemnified party from and against any loss or liability by reason of such settlement or judgment, subject to the limitations otherwise set forth in this Agreement. Client shall not settle, compromise, consent to the entry of a judgment in, or otherwise seek to terminate any proceeding in respect of which indemnity is being sought hereunder without EY's prior written consent, which shall not be unreasonably withheld.

### Intellectual property rights

23. We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how that we own or license ("**Materials**") in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in connection with the Services (but not Client Information reflected in them).
24. Upon payment for particular Services and subject to the other terms of this Agreement, Counsel and Client may use the Reports relating to those Services, as well as any Materials owned by us that are included therein, solely to the extent necessary to use the Reports.

### Confidentiality

25. Except as otherwise permitted by this Agreement, none of EY, Counsel, or Client may disclose to third parties the contents of this Agreement or any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. EY, Counsel, or Client may, however, disclose such information to the extent that it:
  - (a) is or becomes public other than through a breach of this Agreement,
  - (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information,

(c) was known to the recipient at the time of disclosure or is thereafter created independently,

(d) is disclosed as necessary to enforce the recipient's rights under this Agreement, or

(e) must be disclosed under applicable law, legal process or professional regulations, including for the avoidance of doubt, with respect to EY's retention application in the event of a Chapter 11 filing.

26. Notwithstanding the above, we understand that Counsel will share the contents of this Agreement or any confidential and/or proprietary information prepared in connection with the engagement with the Client.
27. EY, Counsel, and Client may use electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.
28. Unless prohibited by applicable law, we may provide Client Information to other EY Firms (which are listed at [www.ey.com](http://www.ey.com)) and EY Persons, as well as external third parties providing services on our or their behalf, who may collect, use, transfer, store or otherwise process (collectively, "**Process**") it in various jurisdictions in which they operate in order to facilitate performance of the Services, to comply with regulatory requirements, to check conflicts, to provide financial accounting and other administrative support services or for quality and risk management purposes. We shall be responsible to Client for maintaining the confidentiality of Client Information, regardless of where or by whom such information is Processed on our behalf.
29. With respect to any Services, if U.S. Securities and Exchange Commission auditor independence requirements apply to the relationship between Client or any of Client's associated entities and any EY Firm, Client represents, to the best of Client's knowledge, as of the date of this Agreement and as of the date of each Statement of Work hereunder, that neither Client nor any of Client's affiliates has agreed, either orally or in writing, with any other advisor to restrict Client's ability to disclose to anyone the tax treatment or tax structure of any transaction to which the Services relate. An agreement of this kind could impair an EY Firm's independence as to Client's audit or that of any of Client's affiliates, or require specific tax disclosures as to those restrictions. Accordingly, Client agrees that the impact of any such agreement is Client's responsibility.



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## Data protection

30. If we Process Client Information that can be linked to specific individuals (“**Personal Data**”), we will Process it in accordance with Section 25 of this Agreement, as well as applicable law and professional regulations, including, where applicable, the EU-U.S. Privacy Shield Framework and the Swiss-U.S. Privacy Shield Framework, each administered by the U.S. Department of Commerce and to which EY has self-certified (collectively, the “**Privacy Shield Framework**”). Further information (including disclosures required by the Privacy Shield Framework) is set out at [www.ey.com/us/privacyshield](http://www.ey.com/us/privacyshield). We will require any service provider that Processes Personal Data on our behalf to provide at least the same level of protection for such data as is required by the Privacy Shield Framework and other legal and regulatory requirements applicable to us. If any Client Information is protected health information under the Health Insurance Portability and Accountability Act, as amended, this Agreement is deemed to incorporate all of the terms otherwise required to be included in a business associate contract relating to such information.
31. Client warrants that it has the authority to provide the Personal Data to us in connection with the performance of the Services and that the Personal Data provided to us has been Processed in accordance with applicable law. In order to provide the Services, we may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law (“**Restricted Personal Data**”). In the event that we need access to such information, Client will consult with us on appropriate measures (consistent with professional standards applicable to us) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to us, encrypting any data transferred to us, or making the data available for on-site review at a Client site. Client will provide us with Restricted Personal Data only in accordance with mutually agreed protective measures.

## Fees and expenses generally

32. Client shall pay our professional fees and specific expenses in connection with the Services as detailed in the applicable Statement of Work. Client shall also reimburse us for other reasonable expenses incurred in performing the Services. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which Client shall pay (other than taxes imposed on our income

generally). We may receive rebates in connection with certain purchases, which we use to reduce charges that we would otherwise pass on to Client. For the avoidance of doubt, Counsel shall in no event be obligated to pay any compensation, expense reimbursement, indemnification, or any other amount payable pursuant to this Agreement or in connection with EY’s engagement hereunder. We are being retained by Counsel to provide financial advice to assist Counsel in its provision of legal services to the Client and will report to and take direction from Counsel, notwithstanding that EY’s fees and expenses will be paid by the Client. EY and the Client each acknowledge that Counsel has requested that we bill the Client directly and that the Client pay us directly for any amounts owed hereunder, and both EY and the Client have agreed to such request.

33. We may charge additional professional fees if events beyond our control (including your or the Client’s acts or omissions) affect our ability to perform the Services as originally planned or if Counsel, or Counsel on behalf of Client, asks us to perform additional tasks.
34. If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, Client shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

## Force majeure

35. None of EY, Client, or Counsel shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond the reasonable control of EY, Client, or Counsel, as applicable.

## Term and termination

36. This Agreement applies to the Services whenever performed (including before the date of this Agreement).
37. This Agreement shall terminate upon the completion of the Services. Either of us may terminate it, or any particular Services, earlier upon 30 days’ prior written notice to the other. In addition, we may terminate this Agreement, or any particular Services, immediately upon written notice to you if we reasonably determine that we can no longer provide the Services in accordance with applicable law or professional obligations.





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38. Client shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of the termination of this Agreement. Payment is due within 30 days following receipt of our invoice for these amounts.
39. The provisions of this Agreement, including Section 14 and otherwise with respect to Reports, that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement, except that our respective confidentiality obligations (other than those relating to Reports or under Section 14) shall continue thereafter for three years only.

### Governing law and dispute resolution

40. This Agreement, and any non-contractual matters or obligations arising out of this Agreement or the Services, including (without limitation) claims arising in tort, fraud, under statute or otherwise relating to the Services, or questions relating to the scope or enforceability of this Section 37, shall be governed by, and construed in accordance with, the laws of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Except as otherwise expressly provided in the Cover Letter, any dispute relating to this Agreement or the Services shall be resolved as set forth in Appendix 1 to these Terms and Conditions; provided, that, in the event Client has commenced a Chapter 11 case, the Bankruptcy Court of the district where the Client has commenced such Chapter 11 case shall have exclusive jurisdiction over any action or proceeding arising out of or relating to this Agreement and the parties hereby irrevocably consent and agree to such exclusive jurisdiction.

### Miscellaneous

41. This Agreement constitutes the entire agreement between us as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously delivered. In addition, any policy, protocol, agreement (other than this Agreement) or other instrument, in whatever form, imposed at any time that purports to obligate EY, any other EY Firm or any EY Person with respect to the use of Client Information shall be void and of no further effect, and you shall not seek to enforce any such obligation.
42. EY and Counsel may execute this Agreement (including Statements of Work), as well as any modifications thereto, by electronic means and each of us may sign a different copy of the same document. Both EY and

Counsel must agree in writing to modify this Agreement or any Statement of Work hereunder.

43. Each of EY and Counsel represents to the other that each person signing this Agreement or any Statement of Work hereunder on its behalf is expressly authorized to execute it and to bind such party to its terms. Client also represents that this Agreement has, if necessary, been considered and approved by your Audit Committee. Client represents that its affiliates and any others for whom Services are performed shall be bound by the terms of this Agreement.
44. You and Client agree that we and the other EY Firms may, subject to professional obligations, act for other clients, including Client's competitors.
45. Neither of us may assign any of our rights, obligations or claims arising out of or related to this Agreement or any Services.
46. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
47. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Cover Letter, (b) the applicable Statement of Work and any attachments thereto, (c) these General Terms and Conditions, and (d) other attachments to this Agreement.
48. Neither of us may use or reference the other's name, logo or trademarks publicly without the other's prior written consent, although we may publicly identify Client as a client in connection with specific Services or generally.
49. For administrative reasons, Client may from time to time ask that fees and expenses for Services performed for Counsel, for Counsel on behalf of Client, or for Client's international affiliates or at international locations be invoiced to Client or Client's designate there, in local currency. Client guarantees the timely payment of all those invoices by Client's affiliates. In addition, from time to time, an affiliate of ours, providing Services as a subcontractor to us, may bill Client directly for fees incurred for work outside the US, in local currency or otherwise.
50. We hereby represent that (i) the services hereunder shall be performed in compliance with the applicable federal, state, and local laws and regulations; (ii) Client will



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receive good and valid title to all Reports and work product, free and clear of all encumbrances and liens of any kind; and (iii) none of the Reports or other work product violates or infringes upon the intellectual property right or any other right whatsoever of any person, firm, corporation, or other entity.

51. Upon any filing by Client of a petition under Chapter 11 (“**Chapter 11**”) of the United States Bankruptcy Code, with respect to any Services performed after such filing date (the “**Bankruptcy Services**”) (i) if such Bankruptcy Services are then being performed under any Statement of Work issued pursuant to a master services agreement or other agreement other than this Agreement, each such Statement of Work is hereby amended by deleting all references therein to such other agreement(s) and replacing such references with references to this Agreement and (ii) upon approval by the bankruptcy court (the “**Bankruptcy Court**”), Sections 33, 34, 35, 36, 37, 38 and 46 of this Agreement shall not apply to the Bankruptcy Services and shall be replaced by the following respectively:

This Agreement shall terminate upon the completion of the Services. This Agreement and/or any or all Statements of Work may be terminated at any time by you or us, but in any event this Agreement including all Statements of Work will expire upon the effective date of Client’s confirmed plan of reorganization, or liquidation of Client’s assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise.

Client shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of the termination of this Agreement. Payment is due within 30 days following receipt of our invoice for these amounts or as quickly as the Bankruptcy Code, Bankruptcy Rules, Local Rules and any relevant orders of the Bankruptcy Court allow.

Our respective confidentiality obligations under this Agreement shall continue for a period of three years following the termination of this Agreement. The other provisions of this Agreement that give either EY, Counsel, or Client rights or obligations beyond termination including, without limitation, paragraph 37, shall continue indefinitely following the termination of this Agreement and shall survive completion of the Client’s bankruptcy whether through a confirmed plan of reorganization under Chapter 11, liquidation of the Client’s assets under Chapter 7 of the Bankruptcy Code, or otherwise.

This Agreement, and any non-contractual obligations arising out of this Agreement or the Services, shall be governed by, and construed in accordance with, the

laws of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Client or its subsidiaries or of EY) shall be brought in the Bankruptcy Court or the applicable district court (if such district court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in Appendix 1 to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Client, EY and any all successors and assigns thereof.

This Agreement constitutes the entire agreement between EY and Counsel as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with

respect thereto, including any confidentiality agreements previously delivered. Except as expressly provided otherwise herein, this Agreement does not modify the terms or provisions for other professional services executed prior to Client’s filing of a Chapter 11 petition in the Bankruptcy Court.

By agreement to the provision of the Services, we are not providing a guarantee to you that our performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee the Client’s successful reorganization under Chapter 11.

## **Appendix 1**

### **Dispute resolution procedures**

#### **Mediation**

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution (“CPR”) shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator’s assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

#### **Arbitration**

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration (“Rules”) as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

**Exhibit A-2**

**Financial Advisory Services Statement of Work**



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## Statement of Work

This Statement of Work, dated May 4, 2020 (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and Weil, Gotshal & Manges LLP (“you” or “Counsel”), as counsel to Briggs & Stratton Corporation and certain of its affiliates and subsidiaries (“Client”), pursuant to the Agreement, dated May 4, 2020 (the “Agreement”), to engage EY as financial advisor and to provide advisory services to assist Counsel with its provision of legal advice to the Client in connection with potential litigation, contingency planning efforts, and/or any recapitalization, modification, restructuring or reorganization of the Client’s indebtedness.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the transaction advisory Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. The additional terms and conditions of this SOW also shall not apply to Services covered by that certain (a) Statement of Work, dated February 27, 2020, and (b) Amendment No. 1 to Statement of Work, dated March 17, 2020 (the “Prior SOWs”) issued pursuant to the terms of that certain agreement, dated October 31, 2019, between EY and Client. In the event of any inconsistencies regarding the transaction advisory Services covered by this SOW and the Services covered by the Prior SOWs, this SOW shall be deemed to amend and supersede the terms of the Prior SOWs with respect to those Services. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings ascribed to them in the Agreement, and references in the Agreement to “you” or “Counsel” shall be deemed to be references to you and references in the Agreement to “Client” shall be deemed references to Briggs & Stratton Corporation, unless otherwise noted.

### Scope of services

We will assist you in advising Client in connection with Counsel’s provision of legal services. Under Counsel’s direction and upon Counsel’s request, we will provide the following services to Counsel (on behalf of Client):

In connection with the proposed review of Client’s existing cash flow forecast and liquidity-preservation initiatives, we will:

- 1) Assist management in identifying and extracting relevant data for cash forecasting;
- 2) Assist management with the development and maintenance of a direct, 13-week rolling, cash flow forecast for the consolidated Briggs & Stratton Corporation (the “13-week Forecast”). The 13-week Forecast will include:
  - a) An integrated borrowing base calculation;
  - b) Business/operational categories of cash (e.g., Rent, Trade payables, etc.);
  - c) Variance analysis functionality and reporting; and
  - d) Reconciliation to the current 3-statement forecast / budget;



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- 3) Refine the 13-week Forecast by performing a comparative analysis of actual vs forecasted cash flow, investigating unusual items or variances, agreeing revised assumptions with management, and updating the forecasting tool;
- 4) Assist Client with periodic reporting to stakeholders including, but not limited to, the lender group, note holders, and other key stakeholders;
- 5) Assist Client with developing a Liquidity War Room, as mutually agreed, including (i) establishing a formal Cash Management Office for the initiative, (ii) assisting with tracking, reporting, and implementing the following liquidity-preservation and maximization workstreams:
  - a) Assist with the establishment and maintenance of a monitoring process for (i) new and outstanding purchase orders (for purposes of inventory reduction) and (ii) daily disbursement approval process;
  - b) Daily monitoring of (i) customer accounts receivable and (ii) cash receipts against expected collection dates incorporated into the weekly cash forecasting process;
  - c) Assist with identifying the impact of (i) any contemplated headcount or labor reductions and (ii) optimization of other commercial activities and related transactions, to the extent further liquidity-preservation and value-maximizing actions are required;
  - d) Assist with identifying the economic and other impacts of all restructuring initiatives, including, without limitation, a potential Chapter 11 filing should it become necessary; and
  - e) Prepare other operational and liquidity management tools to monitor and control cash flow, as authorized by management.
- 6) Assist with contingency planning and the assessment of strategic alternatives, including advising Client on the development of a work plan to prepare for a potential Chapter 11 filing should it become necessary;
- 7) Prepare and deliver briefings to the Chief Executive Officer, Chief Financial Officer and/or Board of Directors on the status of the activities, services, and initiatives set forth above; and
- 8) Provide additional assistance and advice to management on its cash flow forecasting requirements and ad-hoc analysis, as needed or as requested by management.

In connection with the potential for the Client's Chapter 11 filing, we will assist management with the pre- and post-petition activities, as follows and as requested:

- 1) Assist with pre-bankruptcy contingency planning, including but not limited to, advising on the preparation of first day motions, communication plans and cash management procedures;
- 2) Assist with the development and revision of a short term DIP cash flow forecasting tool that incorporates detailed sources and uses of cash (13-week cash flows) and related budget to actual variance analysis;



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- 3) Assist with identifying risks associated with option/strategies developed by management to deal with critical vendors;
- 4) Assist with analysis of potential 503(b)(9) administrative claims (goods supplied in the 20-day period prior to the bankruptcy filing) and reclamation claims;
- 5) Assist with analysis of executory contracts and associated impact of rejection (cure claim analysis and classification);
- 6) Assist with the development and preparation of the Plan of Reorganization and Disclosure Statement (hypothetical liquidation analysis, recovery ranges, and other financial information and disclosures as required);
- 7) Assist management in the preparation of financial-related disclosures required by the Court, including the Debtors' Schedules of Assets and Liabilities, Statements of Financial Affairs and Monthly Operating Reports;
- 8) Assist in the preparation of financial information for distribution to creditors and others, including, but not limited to, cash flow projections and budgets, cash receipts and disbursement analysis, analysis of various asset and liability accounts, and analysis of proposed transactions for which Court approval is sought;
- 9) Attend meetings and support discussions with third-party stakeholders, including creditors, vendors, employee benefit providers, potential investors, banks, and other secured lenders, any official committee(s) appointed in these chapter 11 cases, the United States Trustee, regulators, other government officials, and other parties in interest and professionals hired by same, as requested;
- 10) Assist with claims analysis and resolution process;
- 11) Assist with facilitating document production for diligence requests, as needed;
- 12) Report to Management and/or Board of Directors on the status of the above activities; and,
- 13) Additional assistance and advice on the bankruptcy process, as needed, including potential tax advice or analysis of potential tax consequences in a filing.

We will also assist management with the development of a business plan, as follows:

- 1) Assist and advise management with the development of an integrated, detailed 3-statement financial model for FY21 through FY23;
- 2) Assist management with ad-hoc analysis; and,
- 3) Advise and assist in the refresh of Client's business plan and financial forecast, as needed.





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### **Limitations on scope**

You have retained us to act solely as your financial advisor in connection with services provided to Client and not in any fiduciary or agency capacity, for you, Client, any other entity, or on your behalf.

We will not identify, address or correct any errors or defects in your computer systems (or those of the business), other devices or components thereof (“Systems”), whether or not due to imprecise or ambiguous entry, storage, interpretation or processing or reporting of data. We will not be responsible for any defect or problem arising out of or related to data processing in any Systems.

We will not, in connection with the performance of the Services or otherwise, (i) act as a broker for the sale of any securities, (ii) solicit any potential buyer or seller (including you) to engage in any transaction, or (iii) act as a negotiator of a transaction.

### **Client and Counsel specific obligations**

If Client files for bankruptcy protection under Chapter 11 of the Bankruptcy Code, Client and Counsel agree that they will promptly seek approval of this engagement by filing an appropriate retention application in the bankruptcy court having jurisdiction over the Chapter 11 case or cases (the “Bankruptcy Court”). The application, proposed order, and other supporting documents (collectively, the “Application”) submitted to the Bankruptcy Court shall be satisfactory to EY in all respects. You shall supply us with a draft of the Application sufficiently in advance of its filing and any proposed order in connection therewith to enable us and our counsel to review and comment thereon. Should Client become a debtor in a Chapter 11 case, services under the terms of the Agreement and this SOW shall be subject to the entry of a final order of the Bankruptcy Court no longer subject to appeal, rehearing, reconsideration, or petition for certiorari (the “Retention Order”) approving the retention of EY under Section 328(a) of the Bankruptcy Code and not subject to any other standard of review under Section 330 of the Bankruptcy Code. If the Bankruptcy Court approves our retention, our fees and expenses shall be subject to the jurisdiction and approval of the Bankruptcy Court under section 328(a) of the Bankruptcy Code and any applicable fee and expense guideline orders; provided, that EY shall cooperate and negotiate in good faith with the United States Trustee to resolve any objection to EY’s retention that may be asserted, formally or informally, by the United States Trustee. If Client becomes a debtor under the Bankruptcy Code, and our retention hereunder is approved by the Bankruptcy Court, Client shall pay all of our fees and expenses as promptly as practicable, after presentment of an invoice, in accordance with the terms hereof (as modified by the Retention Order and any other order of the Bankruptcy Court). Client shall pay all of our outstanding invoiced amounts to us in immediately available funds by wire transfer before Client commences a case under Chapter 11.

Counsel and Client will not, and will not permit others to, quote or refer to the Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations



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under Securities Laws. Counsel will not contend that any provisions of Securities Laws could invalidate any provision of this Agreement.

Client assumes full responsibility for any financial statement and tax reporting issues relating to Client's business or assets.

### **Specific additional terms and conditions**

The provisions of this SOW that give either EY or Counsel rights beyond its termination shall survive any such termination and shall survive if Client files for bankruptcy, reorganization, or liquidation of its assets under Chapter 7 or 11 of Title 11 of the United Bankruptcy Code, or otherwise.

The Services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review or examination of any entity's financial statements or prospective financial statements in accordance with generally accepted auditing standards or other applicable professional standards. None of the Services or any Reports will constitute any legal opinion or advice. We will not conduct a review to detect fraud or illegal acts, nor will we render any opinion as to the fairness or advisability of the proposed transaction or any other transaction.

In performing our Services, we may make use of certain Tools (as defined in Appendix 1 to this SOW). In addition, we may make Tools available to Client and, at Client's request, certain third parties. The terms and conditions of access to and use of Tools by Client and any third parties to whom we grant access to a Tool are set forth in Appendix 1 to this SOW.

Our Reports may contain advice or communications that may be privileged under Internal Revenue Code Section 7525. If such information is provided to persons other than Client's management, directors, or Client's legal counsel involved in its preparation or responsible for determining whether to implement it, Client may waive such privilege.

Notwithstanding anything to the contrary in the Agreement or this SOW, we do not assume any responsibility for any third-party products, programs or services, their performance or compliance with your specifications or otherwise.

We will base any comments or recommendations as to the functional or technical capabilities of any products in use or being considered by Client solely on information provided by their vendors, directly or through Client. We are not responsible for the completeness or accuracy of any such information or for confirming any of it.

Where our written consent under the Agreement is required for Client to disclose to a third party any of our Reports (other than Tax Advice), we will also require that third party to execute a non-reliance and release letter acceptable to us in form and substance; provided, however, that "third party," as such term is used in this sentence, shall not apply to Client's other representatives and financial and legal advisors (including, without limitation, their employees, partners, directors, and officers), which, for the sake of clarity, will not be required to execute non-reliance and release letters.

If we receive a request from a third party for any information relating to our Tax Advice, we will notify you and Client and will not release any such information unless Client has executed an



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appropriate written consent authorizing such disclosure and the third party has executed a non-reliance and release letter acceptable to us in form and substance.

Compliance with U.S. immigration requirements may require EY to provide certain information to the U.S. Citizenship and Immigration Services (“USCIS”) to confirm that EY employees on certain visas are, in fact, EY employees and not employees of Client or other clients of EY. This will include providing certain information regarding work locations to support compliance with the visa requirements. As such, EY may disclose to USCIS information regarding this SOW, including Client’s identity and location, as well as redacted agreements. Upon providing this information, EY will request that USCIS keep any such information confidential. In further support of these legal requirements, the U.S. Department of Labor (DOL) regulations, at 20 CFR § 655.734(a)(1)(ii)(A), require the posting of notice of a Labor Condition Application (LCA) in instances where individuals holding H-1B visas will be working on Client’s premises. EY and Client will work together to develop an appropriate notice as required.

EY resources will be operating at all times as an employee of and under the direction and control of Ernst & Young U.S. LLP’s management, and all activities including supervision, hiring and firing decisions, and performance evaluations are controlled by Ernst & Young U.S. LLP. Client will not have the right to control EY resources. At all times, EY resources will receive direction from an EY Manager while on-site at Client premises.

EY and other EY Firms may render professional services to a potential buyer of any of Client’s business or assets, in connection with Client’s proposed restructuring or otherwise. Client agrees, in general, that any EY Firm may render services to such potential buyers, as long as (a) no member of the EY team performing Services under this SOW (the “EY Team”) is part of any team serving other clients in connection with a transaction involving Client or the business while Services under this SOW are being performed and during the period that is ninety (90) days after the Services under this SOW are completed or otherwise cease, (b) the EY Team does not disclose to any other such team any confidential information relating to Client or the business (except as required by applicable law, regulation or professional obligation), and (c) the EY Team does not use, directly or indirectly, any confidential information relating to Client or the business (except as required by applicable law, regulation or professional obligation) to benefit, provide an advantage to, or otherwise serve the interests of other clients in connection with a transaction involving Client or the business, in any such case without Client’s prior written consent. If we identify any such potential buyer while Services under this SOW are being performed, we will ask Client specifically to confirm that the EY Firm may perform such services for such buyer.

Client’s ability to achieve any business plan, estimates of future cash flow, and/or any restructuring plan depends upon a variety of factors, including, without limitation, (a) future market conditions for Client’s products, (b) future capital market conditions, (c) the cost and availability of financing, (d) the ability of Client’s management to implement Client’s business plan successfully, (e) Client’s ability to retain and attract key management personnel, (f) Client’s reputation among Client’s customers and suppliers, and (g) the cost and availability of materials and services. We make no representation or warranty, and assume no responsibility with respect to any of these factors or with respect to Client’s estimated cash flows, fair values or business



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plans or the assumptions underlying any thereof. Client assumes full responsibility for all such assumptions, as well as for their reasonableness, and for the implementation and ultimate achievability of any of Client's business plans, strategies, or estimates.

We may subcontract a portion of the Services to one or more EY Firms and to subcontractors, including retired EY partners and/or principals, working under our direction who may communicate directly with you. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client's U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and our subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of the Client to and among each other for the purpose of rendering the Services and discussing and providing other services to you. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.

We are not the responsible party for any prospective financial information ("PFI") in any Reports. We did not apply any procedures to the PFI in accordance with attestation standards established by the AICPA. We have not provided any opinion, conclusion or any type of assurance about specific assumptions or components of the PFI or on the PFI as a whole.

We may raise factual findings and recommendations about specific assumptions and components of the PFI herein, where EY had sufficient evidence to provide a reasonable basis for them. There will usually be differences between estimated and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We take no responsibility for the achievement of projected results.

We will not prepare, assemble, formulate, develop or process the PFI data or assumptions used to generate the PFI. Our Reports may include tables aggregating quantified vulnerabilities to illustrate the effects of possible alternative assumptions. These tables, if presented, are not a restatement of the PFI, or preparation of revised PFI; they are provided as a means of summarizing our findings and to assist Client in the assessment of its implications for the proposed transaction. Client represents and warrants that Client has the knowledge, experience and ability to form Client's own conclusions related to the PFI.

Subject to obtaining Client's prior written consent, after the Services under this SOW have been completed, we may disclose to present or prospective clients, or otherwise in our marketing materials, that we have performed the Services for you on behalf of Client, and we may use Client's name solely for that purpose, in accordance with applicable professional obligations. In addition, we may use Client's name, trademark, service mark and logo as reasonably necessary to perform the Services and in correspondence, including proposals, from us to you and Client, subject to prior approval, which approval shall not be unreasonably withheld.

We may retain, disclose and use Client Information that we collect in connection with any services we perform for you for research and thought leadership purposes, as well as for the



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Tel: 312 879 2000  
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purpose of providing services to other clients, as long as we identify you only in general terms in connection with such information (e.g., a large manufacturing company).

### **Timetable**

Unless otherwise agreed, and subject to the General Terms and Conditions of the Agreement, we expect to perform the Services commencing May 4, 2020.

### **Contacts**

You have identified (a) Ronit Berkovich and Debora Hoehne as the main Counsel contacts, and (b) Andrea Golvach as Client's contact with whom we should communicate about these Services. The EY contact for these Services will be Jeffrey Ficks.

### **Fees and expenses**

The General Terms and Conditions of the Agreement address our fees and expenses generally. But, for the avoidance of doubt, Counsel shall in no event be obligated to pay any compensation, expense reimbursement, indemnification, or any other amount payable pursuant to this SOW or in connection with EY's services hereunder. We are being retained by Counsel to provide financial advice to assist Counsel in its provision of legal services to the Client and will report to and take direction from Counsel, notwithstanding that EY's fees and expenses will be paid by the Client. EY and the Client each acknowledge that Counsel has requested that we bill the Client directly and that the Client pay us directly for any amounts owed hereunder, and both EY and the Client have agreed to such request.

Our fees are based on hours worked by members of our Firm at the discounted hourly rates below for each individual, plus expenses.

<b>Level</b>	<b>Discounted hourly rate</b>
Partner / Principal / Executive Director	\$750 - \$995
Senior Manager	\$675 - \$795
Manager	\$560 - \$675
Staff / Senior Consultant	\$235 - \$560

We will provide fee updates on a weekly basis.

Promptly following execution of this Agreement, the Client shall pay to EY an evergreen advance payment retainer of \$200,000. This evergreen advance payment retainer, and all replenishments thereof, will be held by EY as an advance toward our fees and expenses in connection with this letter, but will not be put into a trust, escrow or segregated account. We will provide the Client with a statement showing the amount of fees and expenses incurred on a weekly basis. To the extent that the amount of EY's statement is less than the evergreen advance payment retainer, then within three (3) business days of the Client's receipt of such statement (or such earlier time as the parties may agree in writing if the particular circumstances warrant), the Client shall restore the evergreen advance payment retainer to its original total amount by wire



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transfer of immediately available funds pursuant to the instructions set out in such statement. To the extent that the amount of EY's statement is more than the evergreen advance payment retainer, then within three (3) business days of the Client's receipt of such statement (or such earlier time as the parties may agree in writing if the particular circumstances warrant), the Client will pay to EY the excess amount plus the original amount of the evergreen advance payment retainer by wire transfer of immediately available funds pursuant to the instructions set out in such statement. Should this matter involve an immediate or expected bankruptcy filing, however, we may provide invoice statements on a more frequent basis for immediate payment upon the receipt of our invoices. The evergreen advance payment retainer shall remain in place until the completion of the Services, and any remaining balance of the retainer shall be returned to the Client following satisfaction of all outstanding payment obligations under this Agreement.

In addition, Client shall reimburse EY for expenses incurred in connection with the performance of the Services, including reasonable and customary out-of-pocket expenses such as travel, meals accommodations and other expenses specifically related to this engagement. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients. Actual out-of-pocket costs incurred by EY while executing the Services will be billed separately, not to exceed 15% of fees.

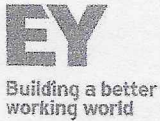
### **Billing and Payment**

We will submit invoices weekly, in arrears, for actual hours and expenses incurred. Client acknowledges and agrees that EY will apply the evergreen retainer as advance payment for fees and expense reimbursements for services rendered, and Client agrees to replenish amounts by which the evergreen retainer is reduced upon receipt of the invoice, all as more fully described above.

To ensure timely and efficient submission of our invoices, we will submit invoices directly to Andrea Golvach. Client will provide a Purchase Order or other such details in a timely manner, should this be required by Client for payment. Any delays in providing a Purchase Order or any information necessary for our invoicing will not affect the payment terms based on our invoice date.

Client shall also pay all applicable taxes (including VAT and others imposed) incurred in connection with the delivery of the Services or the Reports (except for taxes imposed on EY's income). Client shall also pay any administrative costs that result from billing arrangements specifically requested by Client. EY reserves the right to suspend the Services if any invoices are more than 60 days overdue.

Client's obligation to pay our fees and expenses is not contingent upon the results of the Services or the consummation of the proposed transaction.

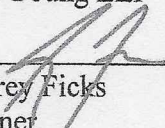


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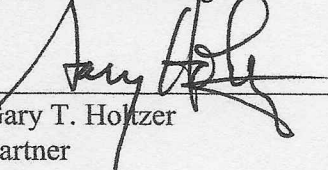
Tel: 312 879 2000  
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In witness whereof, the parties have executed this SOW as of the date set forth above.

Ernst & Young LLP

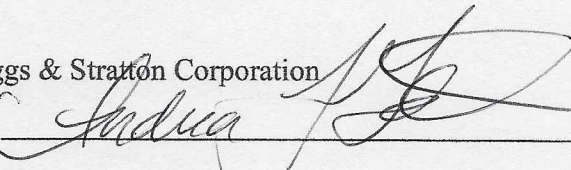
By:   
Jeffrey Ficks  
Partner

Weil, Gotshal & Manges LLP

By:   
Gary T. Holtzer  
Partner

The undersigned Client agrees to be responsible for the obligations of Counsel set forth in this Agreement, including, without limitation, the General Terms and Conditions of the Agreement and, to perform the obligations of the Client as set forth in the Agreement, including, without limitation, the General Terms and Conditions of the Agreement. And, as indicated above, Client agrees to pay EY's fees and expenses as set forth in this SOW. EY may enforce the undersigned's obligations herein directly against it.

Briggs & Stratton Corporation

By:   
Title: Andrea L. Golvach  
Date: Vice President & Treasurer



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## Appendix 1– Tools and Technology

### **Tools and Technology**

In performing our Services, we may make use of certain technologies, techniques, hardware, software, spreadsheets, models, templates, digital platforms and tools, which are developed by and proprietary to or licensed by an EY Firm (collectively, “Tools” and each, individually, a “Tool”), to facilitate our delivery of the Services. Subject to the terms and conditions of this SOW (and to any applicable additional terms and conditions, which may include third party license agreements), as part of our Services we may allow Client and Client’s advisors and other transaction participants to have access to the Tools and their contents, which may include EY Reports. To the extent we do so, any such access to and use of the Tools is subject in all respect to the terms and conditions set forth in this Appendix. Any breach of the provisions of this section may result, in our sole discretion and without limitation, in the suspension or termination of Client’s access to a Tool.

### *Intellectual Property Rights*

All Tools are confidential and proprietary to or licensed by EY, and accordingly the Tools constitute “Materials” (as such term is defined in the Agreement). All intellectual property rights in the Tools, and in any modifications to the Tools created by EY under this SOW, belong to EY or its licensors. Client shall have no right to (and shall not), and Client shall not permit any third parties to, sub-license, copy, adapt, reverse engineer, decompile, disassemble or modify any software used in any Tool in whole or in part, or in any way derive any source code from, or create any derivative work of, any Tool.

### *No Warranties*

All Tools are provided “AS IS,” and none of EY or any other party involved in the creation, production or delivery of any Tool makes any warranties, express or implied and whether by statute or otherwise, with respect to any Tool, including, without limitation, any implied warranty of satisfactory quality, merchantability, use of reasonable skill and care or fitness for any particular purpose or use, non-infringement, title, or that the operation of any Tool will be uninterrupted, error free or that it will be compatible with any of Client’s hardware or software. Client acknowledges that Client shall be solely responsible for Client’s use of the Tools. No responsibility or liability is or will be accepted by us in connection with Client’s use of the Tools, including but not limited to the adequacy, accuracy, or completeness of any Tools or the output of any Tool or any conclusions or decisions that Client reaches through Client’s use of a Tool. Without prejudice to the generality of the foregoing, insofar as there may be any responsibility on our part in connection with Client’s use of a Tool our liability shall be limited in accordance with sections 16 to 21 of the General Terms and Conditions.

Except as otherwise expressly set forth in this SOW, EY shall not be responsible for any maintenance, training, assistance, updates or support of any kind or nature related to the





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Tools during the course of performance of the Services under this SOW or at any time thereafter.

### *Use of Tools*

Client may use the Tools only in connection with our services under this SOW and Client represents and warrant for Client and on behalf of Client's authorized users that Client will not use any Tool (a) in any way that breaches any applicable law or regulation; (b) in any way that is fraudulent or has any fraudulent purpose; (c) to knowingly transmit any data, send or upload any material that contains viruses, Trojan horses, worms, time bombs, spyware, adware or any other harmful programs or similar computer code designed to adversely affect the operation of any computer software or hardware. Client also agrees not to access without authority, interfere with, damage or disrupt (i) any part of any Tool; (ii) any equipment or network on which any Tool is stored; (iii) any software used in any Tool; or (iv) any equipment, network or software owned or used by any third party. Client also acknowledges that Client has implemented sufficient security measures to prevent any security violation that could result in damages to Client or us. Client will inform us without delay if Client becomes aware of any potential or proven security risk, including but not limited to the use of user credentials by unauthorized parties, or if one of Client's authorized users leaves Client's employment such that their user access should be removed.

Except as expressly provided otherwise in this SOW or as we may consent otherwise in writing, if we provide Client and, at our sole discretion, Client's authorized users access to one or more Tools, Client shall ensure that: (i) each of Client's authorized users keeps a secure password and credentials only for his/her use of the Tool, (ii) such password shall be changed in accordance with our reasonable instructions, and (iii) Client shall not provide any third party (including Client's affiliates, unless otherwise requested by Client and agreed by us) with access to the Tool.

Client will be responsible for making sure that the features and functionality of the Tools are satisfactory for Client's intended use. The Tools are not to be used (by Client or on Client's behalf) to conduct ongoing management activities, and are not a substitute for any documentation or system of records Client must create or maintain pursuant to law, including, without limitation, Internal Revenue Code Section 6001. Client alone is responsible for maintaining separate copies of any documentation or data Client inputs into any Tool or that we present through any Tool if Client wishes to maintain copies for Client's use. We may remove documents from Client's view without notification.

In the event of any conflict between the terms of use set out in this SOW and in any electronic acceptance required to access a Tool, the terms set out in this SOW shall prevail.

### *Third Parties*

If Client requests that we provide access to a Tool, and the contents of a Tool (including our Reports), to third parties, we reserve the right to grant or deny such access in our sole



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discretion. If we permit such access, we will require an executed release letter and/or an acceptance of our terms of use, in the form we prescribe, from those parties who are to receive access. Such execution may, in our discretion, be required by means of a “click through” acknowledgement and acceptance of our terms of use or by other electronic means. For any third party working on behalf of or in collaboration with Client who is provided user access, Client accept responsibility for the actions of such third party in utilizing the Tool.

We may at any time subcontract certain functions relating to the Tools to third parties who supply us with the hardware, software, services, products, programs and goods we need to operate and maintain the Tools. Accordingly, Client agrees to comply with such third-party terms and conditions as we reasonably require. Notwithstanding anything to the contrary in the Agreement, we do not assume any responsibility for any third-party hardware, software, services, products, programs or goods, including, without limitation, their performance or compliance with Client’s specifications or otherwise.

In performing the Services, EY will not take any action that EY reasonably believes could impair its independence with respect to any of its clients or those of other EY Firms. For example, we will not instruct, supervise, contract, or allow access to any Tool with/to an entity, without having first determined that such action would not impair our independence.

#### *Tools and EY Reports*

We may use the Tools to provide access to information (which may include EY Reports) to Client and other transaction participants. Any version of a report, data analytics visualizations or other information viewed in or printed from a Tool is referred to as a “Draft Report.” Draft Reports are distinct from EY’s final Report, which may be provided to Client outside of the Tools (and which may be in hard copy form or provided via email). Neither Client nor any other transaction participant may rely on any Draft Reports, which are not intended to be a substitute for any final Report. If a final Report is prepared, in the event of any inconsistency between EY’s final Report and any draft Report, the final Report will prevail. Certain Tools may employ data analytics including, potentially, for the purpose of making on-screen presentations to Client. Where we make such on-screen presentations to Client, those on-screen presentations and any comments made thereon in discussions with Client are intended only to assist Client’s understanding of the work we have performed. They are not intended to be a substitute for our final Report and are not intended to modify any of the contents of our final Report. We assume no responsibility or liability whatsoever to Client (or anyone else) in respect of any analysis or comments which are not reflected in our final Report.

We will provide Client and such of Client’s authorized users as we approve in our sole discretion access to the Tool for a period of time to be communicated in writing by the engagement team, subject to earlier termination at our sole discretion. For the purposes of this engagement, the period of access will be the period ending thirty days after the consummation and/or termination of the contemplated transaction, subject to earlier termination in our sole discretion.



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In instances where Capital Edge is used, EY may not be associated with or referred to in connection with the information in Capital Edge. This prohibition includes footnote references or other representations (written or oral) by Client that EY prepared or otherwise participated in gathering the information.

### *Confidentiality*

The Tools and their outputs (other than Client Information) constitute confidential information, subject to the provisions of Section 23 of the General Terms and Conditions of the Agreement. Except as expressly set forth in this SOW or as otherwise agreed in writing by EY, (i) the Tools and their contents are made available solely for Client's internal use in connection with Client's project for the period of our engagement hereunder and (ii) Client will not disclose the Tools or their contents or any portion thereof to any third party or refer externally to EY, any EY Firm or any EY Person in connection therewith.

Notwithstanding the preceding paragraph and Section 12 of the General Terms and Conditions we may grant access via one or more Tools to draft Reports or other information, to Client's affiliates and to Client and Client's affiliates' professional advisers, in each case solely for the purposes of the Transaction. Client shall inform each of Client's affiliates and advisers and ensure that they agree before we grant them access to any draft Report or any other information via a Tool, that we assume no responsibility or liability whatsoever to them in respect of the contents of the Tool, that they agree to be bound by the terms and conditions of the Agreement relating to restrictions on the use and disclosure of our Report or any other information and that they agree to the conditions of use set out in this Appendix. Client accepts that confidential Client Information may be included in Reports and other information to which access is provided in this way and agree that our provision of such access, on Client's request, will not constitute a breach of the confidentiality provisions of the Agreement.

### *Data Content of Tools*

While we may have performed certain procedures on raw data in order to enable it to function appropriately with the Tools, we have not created the underlying data provided, uploaded or amended by Client or on Client's behalf and we do not have any responsibility to analyze, evaluate, verify or comment on it unless expressly agreed otherwise in this SOW. To the extent that as part of the engagement we use publicly available information or other third party sources, we will not verify the accuracy, reliability or completeness of such information or sources. It is Client's responsibility to ensure that any content provided by Client or Client's authorized users that may be posted or stored on any Tool are compliant with applicable laws and regulations and do not infringe any third party rights, including but not limited to any intellectual property rights. Client agrees to take all necessary actions to ensure that the data uploaded to and/or used as part of any Tool has been properly saved.

Data residing in or accessed through a Tool may be hosted on servers in the United States or the European Union. If we are required to enter into contracts which prevent the transfer of



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data to either of these locations or which otherwise limit our ability to share information, we may not be able to allow access to such data or otherwise share information with Client via the Tools.

**Exhibit A-3**

**Financial Advisory Services Revised Statement of Work**



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### Amendment to Statement of Work

This Amendment to Statement of Work, dated June 25, 2020 (this "SOW Amendment"), is made by Ernst & Young LLP ("we" or "EY") and Weil, Gotshal & Manges LLP ("you" or "Counsel"), as counsel to Briggs & Stratton Corporation and certain of its affiliates and subsidiaries ("Client"), and amends as set forth herein that certain Statement of Work between EY and you dated as of May 4, 2020 (the "SOW"), which was executed pursuant to a letter agreement dated May 4, 2020.

WHEREAS, EY has requested that the retainer referenced in the "Fees and expenses" provision of the SOW (the "Fee Provision") be increased by \$100,000, from \$200,000 to \$300,000; and

WHEREAS, Client is agreeable to such increase.

NOW, THEREFORE, in consideration of the foregoing, EY and Counsel, on behalf of Client, hereby amend the Fee Provision of the SOW to (a) delete the reference to "\$200,000" and insert "\$300,000" in its place, and (b) require Client to pay the additional retainer amount to EY promptly following the execution of this SOW Amendment.

Except as specifically amended by this SOW Amendment, the SOW shall remain unchanged and in full force and effect. Hereafter, all references to the SOW shall be deemed to be references to the SOW as amended by this SOW Amendment. This SOW Amendment may be executed simultaneously in any number of counterparts, each of which will be deemed an original but all of which together will constitute one and the same amendment. Capitalized terms used but not defined in this SOW Amendment shall have the meanings given them in the SOW, unless the context otherwise requires

In witness whereof, the parties have executed this SOW Amendment as of the date set forth above.

Ernst & Young LLP


By:   
Jeffrey Ficks  
Partner

Weil, Gotshal & Manges LLP

By:   
Gary T. Holtzer  
Partner

Acknowledged and agreed:

Briggs & Stratton Corporation

By:   
Andrea L. Golvach  
Vice President & Treasurer

**Exhibit A-4**

**Financial Advisory Services Second Revised Statement of Work**



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## Second Amendment to Statement of Work

This Second Amendment to Statement of Work, dated July 11, 2020 (this "Second Amendment"), is made by Ernst & Young LLP ("we" or "EY") and Weil, Gotshal & Manges LLP ("you" or "Counsel"), as counsel to Briggs & Stratton Corporation and certain of its affiliates and subsidiaries ("Client"), and amends as set forth herein that certain Statement of Work between EY and you dated as of May 4, 2020, as amended by an Amendment to Statement of Work dated June 25, 2020 (collectively, the "SOW"), which was executed pursuant to a letter agreement dated May 4, 2020.

WHEREAS, EY has requested that the retainer referenced in the "Fees and expenses" provision of the SOW (the "Fee Provision") be increased by \$375,000, from \$300,000 to \$675,000; and

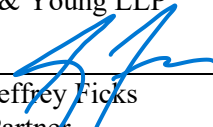
WHEREAS, Client is agreeable to such increase.

NOW, THEREFORE, in consideration of the foregoing, EY and Counsel, on behalf of Client, hereby amend the Fee Provision of the SOW to (a) delete the reference to "\$300,000" and insert "\$675,000" in its place, and (b) require Client to pay the additional retainer amount to EY promptly following the execution of this Second Amendment.

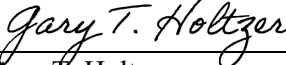
Except as specifically amended by this Second Amendment, the SOW shall remain unchanged and in full force and effect. Hereafter, all references to the SOW shall be deemed to be references to the SOW as amended by this Second Amendment. This Second Amendment may be executed simultaneously in any number of counterparts, each of which will be deemed an original but all of which together will constitute one and the same amendment. Capitalized terms used but not defined in this Second Amendment shall have the meanings given them in the SOW, unless the context otherwise requires.

In witness whereof, the parties have executed this Second Amendment as of the date set forth above.

Ernst & Young LLP

By:   
Jeffrey Ficks  
Partner

Weil, Gotshal & Manges LLP

By:   
Gary T. Holtzer  
Partner

Acknowledged and agreed:

Briggs & Stratton Corporation

By:   
Andrea L. Golvach  
Vice President & Treasurer



**Exhibit A-5**

**Tax Advisory Services Master Services Agreement**



Ernst & Young LLP  
833 E. Michigan Ave., #1550  
Milwaukee, WI 53202

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Briggs & Stratton Corporation  
Attention: Mr. Scott Rugg, Senior Director - Taxes  
12301 W. Wirth St.  
Wauwatosa, WI 53222

July 17, 2020

Dear Scott,

Thank you for choosing Ernst & Young LLP (“we” or “EY”) to perform professional services (the “Services”) for Briggs & Stratton Corporation (collectively “you” or “Client”) subsequent to Client filing a petition under Chapter 11 (“Chapter 11”) of the United States Bankruptcy Code (“Bankruptcy Code”) on July 19, 2020, with the United States Bankruptcy Court for the Eastern District of Missouri (“Bankruptcy Court”). Our performance of Services is contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in this Agreement. We appreciate the opportunity to assist you and look forward to working with you.

For each project that we agree to undertake for you, we will prepare a Statement of Work describing the particular Services, as well as any advice, presentations, or filings to be made, our fees therefor, and any other project-specific arrangements and shall be subject to approval of the Bankruptcy Court. All of the Services will be subject to the terms and conditions of this letter, its attachments, including the General Terms and Conditions, and the applicable Statement of Work (together, this “Agreement”).

We may enter into Statements of Work with you for a period of five years following the date of this letter, although we may agree with you to extend that period, including by executing additional Statements of Work referencing this Agreement, provided you continue to operate under Chapter 11 bankruptcy protection.

This Agreement shall be effective as of the date of Client’s filing of a Chapter 11 petition in the Bankruptcy Court.

Please sign this letter in the space provided below to indicate your agreement with these arrangements and return it to Shawn Puechner at your earliest convenience. If you have any questions about any of these materials, please do not hesitate to contact Shawn Puechner so that we can address any issues you identify before we begin to provide any Services.



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Very truly yours,

*Ernst + Young LLP*

AGREED:

Briggs & Stratton Corporation

By: \_\_\_\_\_

*Scott Rugg*  
Scott Rugg, Senior Director - Taxes



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## General Terms and Conditions

### Our relationship with you

1. We will perform the Services in accordance with applicable professional standards, including those established by the American Institute of Certified Public Accountants (“AICPA”).
2. We are a member of the global network of Ernst & Young firms (“EY Firms”), each of which is a separate legal entity.
3. We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other.
4. Subject to Bankruptcy Court approval, we may subcontract portions of the Services to other EY Firms, who may deal with you directly. Nevertheless, we alone will be responsible to you for the Reports (as defined in Section 11), the performance of the Services, and our other obligations under this Agreement. From time to time, non-CPA personnel may perform the Services.
5. We will not assume any of your management responsibilities in connection with the Services. We will not be responsible for the use or implementation of the output of the Services, although we may otherwise provide advice and recommendations to assist you in your management functions and making decisions.

### Your responsibilities

6. You shall assign a qualified person to oversee the Services. You are responsible for all management decisions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for your purposes.
7. You shall provide (or cause others to provide) to us, promptly, the information, resources and assistance (including access to records, systems, premises and people) that we reasonably require to perform the Services.
8. To the best of your knowledge, all information provided by you or on your behalf (“Client Information”) will be accurate and complete in all material respects. The provision of Client Information to us will not infringe any copyright or other third-party rights.

9. We will rely on Client Information made available to us and, unless we expressly agree otherwise, will have no responsibility to evaluate or verify it.
10. You shall be responsible for your personnel’s compliance with your obligations under this Agreement.

### Our Reports

11. Any information, advice, recommendations or other content of any reports, presentations or other communications we provide under this Agreement (“Reports”), other than Client Information, are for your internal use only (consistent with the purpose of the particular Services).
12. You may not disclose a Report (or any portion or summary of a Report) externally (including to your affiliates) or refer to us or to any other EY Firm in connection with the Services, except:
  - (a) to your lawyers (subject to these disclosure restrictions), who may review it only to give you advice relating to the Services,
  - (b) to the extent, and for the purposes, required by subpoena or similar legal process (of which you will promptly notify us),
  - (c) to other persons (including your affiliates) with our prior written consent, who have executed an access letter substantially in the form we prescribe, or
  - (d) to the extent it contains Tax Advice, as set forth in Section 13.

If you are permitted to disclose a Report (or a portion thereof) externally, you shall not alter, edit or modify it from the form we provided.

13. You may disclose to anyone a Report (or a portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate (“Tax Advice”). With the exception of tax authorities, you shall inform those to whom you disclose Tax Advice that they may not rely on it for any purpose without our prior written consent.
14. You may incorporate into documents that you intend to disclose externally EY summaries, calculations or tables based on Client Information contained in a Report, but



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not our recommendations, conclusions or findings. However, you must assume sole responsibility for the contents of those documents and not refer to us or any other EY Firm in connection with them. This provision does not affect your ability to circulate Reports internally.

15. You may not rely on any draft Report. We shall not be required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery.

## Limitations

16. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, any consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.
17. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services. This limitation will not apply to losses caused by our fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
18. You shall make any claim relating to the Services or otherwise under this Agreement no later than one year after you became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two years after the completion of the particular Services. This limitation will not apply to the extent prohibited by applicable law or professional regulations.
19. You may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees (“**EY Persons**”). You shall make any claim or bring proceedings only against us. The provisions of Sections 16 through 20 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.

## Indemnity

20. To the fullest extent permitted by applicable law and professional regulations, you shall indemnify us, the other EY Firms and the EY Persons against all claims by third parties (including your affiliates and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of the disclosure of any Report (other than Tax Advice) or a third party’s use of or reliance on any Report (including Tax Advice) disclosed to it by you or at your request.

## Intellectual property rights

21. We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how that we own or license (“**Materials**”) in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in connection with the Services (but not Client Information reflected in them).
22. Upon payment for particular Services and subject to the other terms of this Agreement, you may use the Reports relating to those Services, as well as any Materials owned by us that are included therein, solely to the extent necessary to use the Reports.

## Confidentiality

23. Except as otherwise permitted by this Agreement, neither of us may disclose to third parties the contents of this Agreement or any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Either of us may, however, disclose such information to the extent that it:
  - (a) is or becomes public other than through a breach of this Agreement,
  - (b) is subsequently received by the recipient from a third party who, to the recipient’s knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information,
  - (c) was known to the recipient at the time of disclosure or is thereafter created independently,
  - (d) is disclosed as necessary to enforce the recipient’s rights under this Agreement, or



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- (e) must be disclosed under applicable law, legal process or professional regulations.
24. Either of us may use electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.
25. Unless prohibited by applicable law, we may provide Client Information to other EY Firms (which are listed at [www.ey.com](http://www.ey.com)) and EY Persons, as well as external third parties providing services on our or their behalf, who may collect, use, transfer, store or otherwise process (collectively, “**Process**”) it in various jurisdictions in which they operate in order to facilitate performance of the Services, to comply with regulatory requirements, to check conflicts, to provide financial accounting and other administrative support services or for quality and risk management purposes. We shall be responsible to you for maintaining the confidentiality of Client Information, regardless of where or by whom such information is Processed on our behalf.
26. With respect to any Services, if U.S. Securities and Exchange Commission auditor independence requirements apply to the relationship between you or any of your associated entities and any EY Firm, you represent, to the best of your knowledge, as of the date of this Agreement and as of the date of each Statement of Work hereunder, that neither you nor any of your affiliates has agreed, either orally or in writing, with any other advisor to restrict your ability to disclose to anyone the tax treatment or tax structure of any transaction to which the Services relate. An agreement of this kind could impair an EY Firm’s independence as to your audit or that of any of your affiliates, or require specific tax disclosures as to those restrictions. Accordingly, you agree that the impact of any such agreement is your responsibility.

## Data protection

27. If we Process Client Information that can be linked to specific individuals (“**Personal Data**”), we will Process it in accordance with Section 25 of this Agreement, as well as applicable law and professional regulations, including, where applicable, the EU-U.S. Privacy Shield Framework and the Swiss-U.S. Privacy Shield Framework, each administered by the U.S. Department of Commerce and to which EY has self-certified (collectively, the “**Privacy Shield Framework**”). Further information (including disclosures required by the Privacy Shield Framework) is set out at [www.ey.com/us/privacysshield](http://www.ey.com/us/privacysshield). We will require any service provider that Processes Personal Data on our behalf to provide at least the same level of protection for

such data as is required by the Privacy Shield Framework and other legal and regulatory requirements applicable to us. If any Client Information is protected health information under the Health Insurance Portability and Accountability Act, as amended, this Agreement is deemed to incorporate all of the terms otherwise required to be included in a business associate contract relating to such information.

28. You warrant that you have the authority to provide the Personal Data to us in connection with the performance of the Services and that the Personal Data provided to us has been Processed in accordance with applicable law. In order to provide the Services, we may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law (“**Restricted Personal Data**”). In the event that we need access to such information, you will consult with us on appropriate measures (consistent with professional standards applicable to us) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to us, encrypting any data transferred to us, or making the data available for on-site review at a Client site. You will provide us with Restricted Personal Data only in accordance with mutually agreed protective measures.

## Fees and expenses generally

29. You shall pay our professional fees and specific expenses in connection with the Services as detailed in the applicable Statement of Work. You shall also reimburse us for other reasonable expenses incurred in performing the Services. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you shall pay (other than taxes imposed on our income generally). Unless otherwise set forth in the applicable Statement of Work, payment is due within 30 days following receipt of each of our invoices. We may receive rebates in connection with certain purchases, which we use to reduce charges that we would otherwise pass on to you.
30. Subject to Bankruptcy Court approval, if necessary, we may charge additional professional fees if events beyond our control (including your acts or omissions) affect our ability to perform the Services as originally planned or if you ask us to perform additional tasks.
31. If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional



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time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

### Force majeure

32. Neither you nor we shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control.

### Term and termination

33. This Agreement applies to the Services whenever performed after the date of your filing of a Chapter 11 petition (including before the date of this Agreement).
34. This Agreement shall terminate upon the completion of the Services. This Agreement and/or any or all Statements of Work may be terminated at any time by you or us, but in any event this Agreement including all Statements of Work will expire upon the effective date of your confirmed plan of reorganization, or liquidation of your assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise.
35. You shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of the termination of this Agreement. Payment is due within 30 days following receipt of our invoice for these amounts or as quickly as the Bankruptcy Code, Bankruptcy Rules, Local Rules and any relevant orders of the Bankruptcy Court allow.
36. The provisions of this Agreement, including Section 14 and Section 37 and otherwise with respect to Reports, that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement and shall survive completion of the Client's bankruptcy whether through a confirmed plan of reorganization under Chapter 11, liquidation of the Client's assets under Chapter 7 of the Bankruptcy Code, or otherwise, but our respective confidentiality obligations (other than those relating to Reports or under Section 14) shall continue thereafter for three years only.

### Governing law and dispute resolution

37. This Agreement, and any non-contractual matters or obligations arising out of this Agreement or the Services, including (without limitation) claims arising in tort, fraud, under statute or otherwise relating to the Services, or questions relating to the scope or enforceability of this Section 37, shall be governed by, and construed in

accordance with, the laws of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Client or its subsidiaries or of EY) shall be brought in the Bankruptcy Court or the applicable district court (if such district court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in Appendix 1 to these Terms and Conditions. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Client, EY and any all successors and assigns thereof.

### Miscellaneous

38. This Agreement constitutes the entire agreement between us as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously delivered. In addition, any policy, protocol, agreement (other than this Agreement) or other instrument, in whatever form, imposed at any time that purports to obligate EY, any other EY Firm or any EY Person with respect to the use of Client Information shall be void and of no further effect, and you shall not seek to enforce any such obligation. Except as expressly provided otherwise herein, this Agreement does not modify the terms or provisions for other professional services executed prior to Client's filing of a Chapter 11 petition in the Bankruptcy Court.
39. Both of us may execute this Agreement (including Statements of Work), as well as any modifications thereto, by electronic means and each of us may sign a different copy of the same document. Both of us must agree in writing to modify this Agreement or any



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Statement of Work hereunder, subject to Bankruptcy Court approval, if necessary.

40. Each of us represents to the other that each person signing this Agreement or any Statement of Work hereunder on its behalf is expressly authorized to execute it and to bind such party to its terms. You also represent that this Agreement has, if necessary, been considered and approved by your Audit Committee. You represent that your affiliates and any others for whom Services are performed shall be bound by the terms of this Agreement.
41. You agree that we and the other EY Firms may, subject to professional obligations, act for other clients, including your competitors.
42. Neither of us may assign any of our rights, obligations or claims arising out of or related to this Agreement or any Services.
43. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
44. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Cover Letter, (b) the applicable Statement of Work and any attachments thereto, (c) these General Terms and Conditions, and (d) other attachments to this Agreement.
45. Neither of us may use or reference the other's name, logo or trademarks publically without the other's prior written consent, although we may publically identify you as a client in connection with specific Services or generally.
46. By agreement to the provision of the Services, we are not providing a guarantee to you that our performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee your successful reorganization under Chapter 11.





## **Appendix 1**

### **Dispute resolution procedures**

#### **Mediation**

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution (“CPR”) shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator’s assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

#### **Arbitration**

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration (“Rules”) as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to



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which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction

**Exhibit A-6**

**Bankruptcy Tax Advisory Services Statement of Work**



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## Statement of Work – Bankruptcy Tax Services

This Statement of Work (this “SOW”), is made by Ernst & Young LLP (“we” or “EY”) and Briggs & Stratton Corporation (collectively, “you” or “Client”), pursuant to the Agreement, dated July 17, 2020, between EY and Briggs & Stratton Corporation (the “Agreement”), which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on July 19, 2020 with the United States Bankruptcy Court for the Eastern District of Missouri (the “Bankruptcy Court”), and describes certain tax services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of Client’s filing a Chapter 11 petition with Bankruptcy Court.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the tax advisory Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

### Scope of Services

We will provide the following tax Services to you, contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW):

#### Bankruptcy tax advisory services:

EY will work with appropriate Client personnel and/or Client’s outside counsel and other advisors in developing an understanding of the tax implications associated with the Client’s Chapter 11 filing or restructuring or other plan. In addition, the Services may include the following:

- Advise Client personnel in developing an understanding of the tax issues and options related to Client’s Chapter 11 filing, taking into account Client’s specific facts and circumstances, for US federal and state & local tax purposes.
- Advise on the US federal and state & local income tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures and tax opinions.
- Understand and advise on the US tax implication of reorganization and/or restructuring alternatives Client is evaluating with existing bondholders and other creditors that may result in a change in the equity, capitalization, and/or ownership of the shares of Client and its assets.



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- Gather information, prepare calculations (“Section 382 Calculations”) and apply the appropriate federal and state & local tax law to historic information regarding changes in the ownership of Client’s stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss, credit carry forwards, and built in losses) and the amount of any such limitation.
- Prepare calculations and apply the appropriate US federal and state & local tax law to determine the amount of tax attribute reduction related to debt cancellation income and modeling of tax consequences of such reduction.
- Update the draft tax basis balance sheets and draft computations of stock basis as of certain relevant dates for purposes of analyzing the tax consequences of alternative reorganization structures.
- Analyze US federal and state & local tax treatment of the costs and fees incurred by the Client in connection with the bankruptcy proceedings, including tax return disclosure and presentation.
- Analyze US federal and state & local tax treatment of interest and financing costs related to debt subject to automatic stay, and new debt incurred as the Client emerges from bankruptcy, including tax return disclosure and presentation.
- Analyze US federal and state & local tax consequences of restructuring and rationalization of inter-company accounts, and upon written request, we will analyze tax impacts of transfer pricing and related cash management.
- Analyze US federal and state & local tax consequences of restructuring in the US or internationally during bankruptcy, including tax return disclosure and presentation.
- Analyze US federal and state & local tax consequences of potential bad debt and worthless stock deductions, including tax return disclosure and presentation.
- Analyze US federal and state & local tax consequences of employee benefit plans, as requested in writing.
- Advise Client personnel on the bankruptcy tax process and procedure lifecycle, the typical tax issues, options and opportunities related to a Chapter 11 filing, the typical impact of a Chapter 11 filing on a corporate tax department’s operations, and leading practices for addressing such impact areas while operating in bankruptcy and the post-emergence period.
- As requested by Client, assist with various tax, compliance and audit issues arising in the ordinary course of business while in bankruptcy, including but not limited to: IRS and/or state



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and local income and indirect tax audit defense, and compliance questions, notices or issues related (but not limited) to: federal, state & local income/franchise tax, sales and use tax, property tax, employment tax, credit & incentive agreements, and unclaimed property.

- Advise on potential alternatives and elections relative to the CARES Act and the Tax Cuts and Jobs Act.
- Advise and/or assist, as requested and as permissible, with determining the validity and amount of bankruptcy tax claims or assessments, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, severance taxes, excise taxes, credit & incentive agreements, other miscellaneous taxes or regulatory assessments and fees, and unclaimed property.
- As requested by Client, scope, assist and advise on the potential for seeking cash tax refunds, including but not limited to the following types of taxes: income taxes, franchise taxes, sales taxes, use taxes, employment taxes, property taxes, tax credit & incentive agreements and unclaimed property. Any findings-based fee Services to claim and secure tax refunds will be subject to a separate Statement of Work mutually agreed to by the parties.
- Provide documentation, as appropriate or necessary, of tax matters, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, or other tax matter described above. The Client will be responsible for all accounting and management decisions.

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

Client acknowledges and agrees that, whether or not this SOW has been approved by the Bankruptcy Court at the time any deliverable is rendered, any such deliverable rendered by EY prior to the delivery of its final deliverable is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.

### **Out-of-Scope Services**

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

### **Your obligations**



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We draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof.

You will not, and you will not permit others to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this SOW.

### **Scope Specific Provisions**

The Services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. We will not conduct a review to detect fraud or illegal acts.

To facilitate performance of the Services, we may use certain software and tools that allow us to collaborate with you electronically, including *EY Interact* (collectively, “Collaboration Tools”). You shall not, and shall not permit third parties to, copy or modify any Collaboration Tools, or decompile, reverse engineer, or in any way derive any source code from, or create any derivative work of, any Collaboration Tools. Collaboration Tools are provided “as is,” and none of EY or any other party involved in the creation, production or delivery of any Collaboration Tool makes any warranties, express or implied, with respect to any Collaboration Tool, or any warranty that the operation of any Collaboration Tool will be uninterrupted, error free or that it will be compatible with any of your hardware or software. Notwithstanding the foregoing, EY will use commercially reasonable efforts to assist you in resolving system compatibility issues between your systems and the Collaboration Tools in the event such issues arise.

Your use of Collaboration Tools (or use on your behalf) is not to be used to conduct ongoing management activities and is not a substitute for any documentation or system of records you must create or maintain pursuant to law, including Internal Revenue Code Section 6001. You are responsible for maintaining a copy of any document or information that you input into any Collaboration Tool and for maintaining copies for your use. Collaboration tools may not be used for activities not related to EY. EY may remove documents from your view without notification.

We may subcontract a portion of the Services to one or more EY Firms and to subcontractors, including retired EY tax partners, working under our direction who may communicate directly with you. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client’s US income tax returns, Client authorizes the EY Firms, including those located outside the United States, and our subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax



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returns of the Client to and among each other for the purpose of rendering the Services and discussing and providing other services to you. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.

EY, the other EY Firms and our respective service providers may Process Client Information obtained in connection with Services performed for you, for benchmarking, research, thought leadership and related purposes, and to enhance the services we provide to you and other clients, provided that we do not identify you or any individuals related to you, or otherwise make reference to you, in connection with these matters. In all such matters, we will comply with applicable law and professional obligations.

### **Contacts**

You have identified Scott Rugg as your contact with whom we should communicate about these Services. Your contacts at EY for these Services will be John Simon and Shawn Puechner.

### **Engagement Team**

John Simon (Transaction Tax Partner), Shawn Puechner (Global Compliance and Reporting Tax Partner) will lead the EY team in providing the Services. If any of these individuals ceases to provide the Services to the Client pursuant to this SOW, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional's replacement. Other staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.

### **Fees**

The General Terms and Conditions of the Agreement address our fees and expenses generally.

The fees for the bankruptcy tax services will be based on the actual time that our professionals spend performing them, billed at the following agreed upon rates for each level while the bankruptcy tax services are being performed:





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Level	Rate
Partner/Principal	\$900
Managing director	\$850
Senior manager	\$725
Manager	\$650
Senior	\$475
Staff	\$300

You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.

We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules for the United States Bankruptcy Court for the Eastern District of Missouri (“Local Rules”) and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.



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In witness whereof, the parties have executed this SOW as of the date set forth above.

*Ernst & Young LLP*

Briggs & Stratton Corporation

By: *Scott Rugg*  
Scott Rugg, Senior Director - Taxes

Date: 7/17/2020

**Exhibit A-7**

**Sales and Use Tax Recovery Services Statement of Work**



## **Statement of Work**

This Statement of Work (this “SOW”), is made by Ernst & Young LLP (“we” or “EY” (previously “E&Y”)) and Briggs & Stratton Corporation, named herein (“you” or “Client”), pursuant to the Agreement, dated July 17, 2020 (the “Agreement”), between EY and Briggs & Stratton Corporation which was executed in connection with the Client filing a petition under Chapter 11 of the United States Bankruptcy Code (“Chapter 11”) on July 19, 2020 with the United States Bankruptcy Court for the Eastern District of Missouri (the “Bankruptcy Court”), and describes certain tax services that EY will perform for the Client during the Client’s Chapter 11 proceedings. This SOW shall be effective as of the date of Client’s filing a Chapter 11 petition with Bankruptcy Court.

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Agreement. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings in the Agreement, and references in the Agreement to “you” or “Client” shall be deemed references to you.

## **Scope of Services**

We will provide the following tax Services to you, contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in the Agreement (inclusive of this SOW):

EY will provide state and local tax advisory services with respect to a Missouri Sales and Use Tax Refund Review.

EY will assist Client in identifying, documenting, and attempting to recover its sales and use tax overpayments that may have occurred for the periods open under the applicable statute of limitations as of the effective date of this SOW unless otherwise related to supplemental claims as described below in the State of Missouri.

Client and EY will mutually agree upon which opportunities to pursue and complete the steps to secure the refunds for Client.

EY will interview appropriate accounting and tax personnel. EY will perform a review of accounts payable, fixed asset, sales records and all tax documentation necessary to identify and document selected sales and use tax overpayments. EY will also participate in tours of Client facilities, as



warranted.

EY will prepare refund claims with supporting documentation for Client's review and approval. As authorized by Client, EY may file such refund claims with the respective tax authority or Client will deliver such refund claims to the applicable tax authority. EY will also prepare refund claims in excess of \$1,000 that require filing with Client's vendors.

EY will prepare refund schedules that will include comments supporting the sales/use tax exemptions or refunds. Supporting documentation will primarily consist of copies of purchase invoices and other documents supporting payment of sales/use tax. EY will also provide copies of all correspondence filed with the respective state and local tax jurisdictions or vendors. In addition, EY will provide Client with a report summarizing and tracking the results of our review.

EY will also review the respective tax authority's prior audit assessments (proposed or finalized) to enable us to formulate arguments or positions, as appropriate, that the transactions are not taxable and/or demonstrate that Client did in fact pay tax on the transactions in question. In such cases, EY will accumulate documentation to support Client's argument or position. We will assist Client in preparing to present its challenge to the tax authority's agent and participate with Client in the presentation of such documentation that would support the removal of the disputed items from the assessments.

In the event that the refund claim generates a state audit, EY will assist Client in working with the tax authority's agent to resolve any questions concerning the claims for refunds or proposed reductions in audit assessments that have been prepared by EY. EY's responsibility does not include sales/use tax audit support other than answering questions directly related to the refund claims or proposed reductions in audit assessments that have been prepared by EY. If requested, we will provide an additional SOW for sales/use tax audit defense services.

In the event that the refund claim is denied, EY will assist Client with defending the claim. While every effort will be made to resolve disputes with the tax authority's agent, some issues may require administrative appeals. EY will assist Client in defending such claims through the administrative level within the applicable taxing authorities. The administrative level is defined as the applicable taxing authority's process to resolve disputes with the tax authority's agent where legal counsel is not a requirement. If applicable and if Client and EY mutually agree to pursue any issues through the respective tax authority's administrative level, EY will assist (where permitted by State law, professional standards and regulations) with the preparation of an appeal of the assessment for submission to the tax authority's agent.



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As mutually agreed, upon resolution of the substantive issues raised in a refund claim initially filed with a taxing jurisdiction, a supplemental refund claims (supplemental claim) will be prepared to request refunds related to the same issues resolved by the taxing authority to include any periods remaining open through the date the taxing jurisdiction (whether at the administrative level or appeals), substantially approves the initial refund claim or actually issues the refund whichever is earlier.

The Services may be modified from time to time by our mutual written agreement and approval of the Bankruptcy Court, if required.

Client acknowledges and agrees that, whether or not this SOW has been approved by the Bankruptcy Court at the time any Report is rendered, any such Report rendered by EY prior to the delivery of its final Report is preliminary in nature and cannot be relied upon for any purpose, including penalty protection.

### **Out-of-Scope Services**

Any activities not described as Services, as indicated above under Scope of Services, are not covered by the fees stated herein. These services will be considered outside the scope of this SOW and are the responsibility of Client to perform on a timely basis unless otherwise agreed by the parties in writing (in a separate SOW or an amendment to this SOW) and approved by the Bankruptcy Court.

### **Technology Usage**

During the scope of the engagement, EY may utilize multiple technology tools to provide Client with the listed scope of services. In the event that Client is provided a copy of one of the technology tools, Client shall be permitted to maintain and use one copy of technology tool(s) solely for Client's internal use. Client shall only permit those persons who are employees of Client to have access to the technology tool(s). Under no circumstances shall Client or any Client personnel permit any third party to access, copy or modify the technology tool(s), nor shall it decompile, reverse engineer, or in any way derive any source code from, or create any derivative work of the technology tool(s) without the prior written consent of EY.

EY shall not be responsible for the results generated by Client personnel using the technology tool(s) unless EY personnel review and approve in writing all inputs, assumptions, scenarios and related output.



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EY will not identify, address or correct any errors or defects in your computer systems, other devices or components thereof (“Systems”), whether or not due to imprecise or ambiguous entry, storage, interpretation or processing or reporting of data. We will not be responsible for any defect or problem arising out of or related to data processing in any Systems.

### **Your Obligations**

We draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the Agreement, as well as your management responsibilities under paragraph 6, and your representation, as of the date hereof, under paragraph 26 thereof.

You will not, and you will not permit others to, quote or refer to any Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (“Securities Laws”) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this SOW.

### **Scope Specific Provisions**

The Services are advisory in nature. EY will not render an assurance report or assurance opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. We will not conduct a review to detect fraud or illegal acts.

To facilitate performance of the Services, we may use certain software and tools that allow us to collaborate with you electronically, including *EY Interact* (collectively, “Collaboration Tools”). You shall not, and shall not permit third parties to, copy or modify any Collaboration Tools, or decompile, reverse engineer, or in any way derive any source code from, or create any derivative work of, any Collaboration Tools. Collaboration Tools are provided “as is,” and none of EY or any other party involved in the creation, production or delivery of any Collaboration Tool makes any warranties, express or implied, with respect to any Collaboration Tool, or any warranty that the operation of any Collaboration Tool will be uninterrupted, error free or that it will be compatible with any of your hardware or software. Notwithstanding the foregoing, EY will use commercially reasonable efforts to assist you in resolving system compatibility issues between your systems and the Collaboration Tools in the event such issues arise.

Your use of Collaboration Tools (or use on your behalf) is not to be used to conduct ongoing management activities and is not a substitute for any documentation or system of records you must



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create or maintain pursuant to law, including Internal Revenue Code Section 6001. You are responsible for maintaining a copy of any document or information that you input into any Collaboration Tool and for maintaining copies for your use. Collaboration tools may not be used for activities not related to EY. EY may remove documents from your view without notification.

As part of this engagement, we may use *EY Interact* (EYI). EYI is a collaboration tool designed to facilitate the collection and distribution of information for the purpose of providing the Services. A description of how EY and you will share and store information in this tool in connection with this engagement is provided in the attached document titled “Use of *EY Interact* (EYI) for this engagement.” All libraries (as described in the attached EYI document) will be established and used in accordance with relevant local law requirements.

A copy of the final deliverables will remain available to you in EYI in a read-only state for up to two years after the close of the engagement. Information contained in engagement dashboards (if used) within EYI, draft work product and task tracking data will not remain available after the engagement closes.

We may subcontract a portion of the Services to one or more EY Firms and to subcontractors, including retired EY tax partners, working under our direction who may communicate directly with you. EY, however, will remain solely responsible to Client for the performance of the Services. If EY has prepared or reviewed (or will prepare or review) Client’s U.S. income tax returns, Client authorizes the EY Firms, including those located outside the United States, and our subcontractors to disclose information received or generated in connection with the preparation of any such U.S. income tax returns of the Client to and among each other for the purpose of rendering the Services and discussing and providing other services to you. You have the ability to request a more limited disclosure of tax return information than that described above. If, at any time, you would like us to narrow the scope of the information to be disclosed, please contact us in writing and we will limit any disclosures that have not yet occurred. You acknowledge that this consent will be valid for three years from the date this SOW is signed by you below.

EY, the other EY Firms and our respective service providers may Process Client Information obtained in connection with Services performed for you, for benchmarking, research, thought leadership and related purposes, and to enhance the services we provide to you and other clients, provided that we do not identify you or any individuals related to you, or otherwise make reference to you, in connection with these matters. In all such matters, we will comply with applicable law and professional obligations.

## **Fees**

EYLLPUSTAX001/ADVISORY/SOW/021020  
Briggs & Stratton Corporation  
Contract ID: 285846  
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The General Terms and Conditions of the Agreement address our fees and expenses generally.

Our fee will be 35% of gross refunds identified and recovered (or offset against other liabilities).

"Gross Refunds" is defined as: approved refunds received as cash, credits for previously paid taxes, offsets against other liabilities, or reductions in audit assessments directly related to refund claims including supplemental refund claims, identified by EY and filed with the respective state and local taxing jurisdictions or vendors during this engagement. In addition, "Gross Refunds" is defined to include the total of the overpayment amount, applicable interest and penalty reduction.

EY's fee will be billable in two installments as follows:

- The first installment shall be 50% of the estimated fee. For purposes of this section, the estimated fee shall be the amount requested for refund in the claim filed with the taxing authority multiplied by the 35%. This installment will be billed upon filing of a refund claim.
- The second installment shall be the difference between our fee of 35% of gross refunds identified and recovered (or offset against other liabilities) and the first installment. The second installment will be billed upon Client's receipt of the refunds or notification that the refund from prior periods has been offset or credited against other liabilities by the appropriate governmental agency or administrative or judicial reviewing body, or upon receipt of the refund or credit from vendors.

This billing schedule shall only cover gross refunds filed pursuant to this Statement of Work. Any refund claims previously filed will continue to align with the billing schedule specified in the prior Statement of Work executed October 17, 2019 between Briggs & Stratton Corporation and EY.

Any fee for the Services under this SOW assumes that Client will timely provide, or cause to be provided, to EY all appropriate information and assistance, and that the scope and complexity of such Services are consistent with our prior discussions, as well as the description thereof above. If, during the term of this SOW, EY determines that any additional work is necessary, whether at Client's request or because the complexity of the project increases, EY will promptly contact Client to discuss any adjustments to the scope of work or EY's fees.

You shall also pay any potential value-added taxes (VAT), sales taxes, and other indirect taxes incurred in connection with the delivery of the Services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by you.



We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the United States Bankruptcy Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules for the United States Bankruptcy Court for the Eastern District of Missouri (“Local Rules”) and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow.

We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.

### **Engagement Team**

Nancy Flagg and Marcus Weden will lead the EY team in providing the Services. If either of these individuals ceases to provide the Services to the Client pursuant to this SOW, EY will so advise the Client and, if that person is replaced, provide the Client with the name of the professional’s replacement. Other staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.

### **Contacts**

You have identified Scott Rugg as your contact with whom we should communicate about these Services. Your contact at EY for these Services will be Marcus Weden.

You confirm that you are authorized to bind all parties named herein to the terms of this SOW.

Thank you again for your selection of our firm.

*Ernst & Young LLP*



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AGREED:

Briggs & Stratton Corporation

By:

Scott Rugg, Senior Director - Tax

Date:

7/17/2020



**Use of EY Interact (EYI) for this engagement  
(To be completed and returned with signed SOW)**

*Collaborating between EY firms:*

The EY firm engaged to provide the Services (“Prime”) will establish a storage location (“library”) for Client Information, Reports and other information it receives, develops, or stores as part of providing the Services (the “Engagement Information”). This “working library” will be accessible only to members of the Prime engagement team, EY Persons providing administrative support services, or for quality and risk management purposes. If the Prime subcontracts a portion of the Services to one or more EY firms (each referred to as a “Subcontractor”), then each Subcontractor will establish a separate library to create and store its Engagement Information. Access to each of these libraries is limited to members of the respective Subcontractor team and administrative or quality and risk management personnel.

The Prime EY firm team may create a separate library for the purpose of exchanging or sharing documents with a Subcontractor. This “sharing library” is only accessible by members of the Prime EY team and the Subcontractor team. No more than one Subcontractor will have access to a sharing library so that members from one Subcontractor team will not have access to Engagement Information from another Subcontractor team.

The Prime will have a separate library (the “common library”) that allows for shared access to unrestricted information between the Prime and all Subcontractors.

*Collaborating with Client:*

Collaboration between Client and EY is managed within EYI by creating a client workspace with one or more sharing libraries to which Client employees designated by Client and at least one member of the Prime engagement team are provided access (“Client Library”). The Prime team could include one or more persons from outside the Prime country. Client may use the Client Library to deposit information and retrieve EY deliverables.

**Check only ONE box below to indicate the collaboration model to be used in this engagement**

Check this box if the **Centralized** collaboration model is to be used in this engagement:



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The **Centralized** collaboration model enables collaboration through use of a single library on the client workspace where Client and all EY member firms participating in the engagement can exchange documents and information. Because access is managed at the library level, everyone with access to the library will be able to access all documents stored in the library.



Check this box if the **Distributed** collaboration model is to be used in this engagement:

The **Distributed** collaboration model enables Client to collaborate directly with the Prime and each Subcontractor separately. Under this model a client sharing library is created on the client workspace to share access with the Prime and additional sharing libraries are created to share access with each Subcontractor. In its role as the engaging EY firm, at least one Prime team member will have access to each client sharing library, but team members from a Subcontractor will be granted access to only their respective sharing library unless otherwise requested by Client.

**Insert below the name and email address of the Client employee who will determine which Client employees will have access to the respective collaboration library(ies):**

Client employee name: \_\_\_\_\_

Email address: \_\_\_\_\_

## Exhibit B

### Parties in Interest List

#### ABL

JPMORGAN CHASE BANK, NA  
U.S. NATIONAL BANK ASSOCIATION  
BANK OF AMERICA, NA  
BANK OF MONTREAL  
WELLS FARGO BANK, NA  
CIBC BANK USA  
KEYBANK NATIONAL ASSOCIATION  
FIRST MIDWEST BANK

#### INDENTURE TRUSTEE

WILMINGTON TRUST COMPANY  
WELLS FARGO BANK, NA

#### THE DEBTORS

BRIGGS & STRATTON CORPORATION  
BILLY GOAT INDUSTRIES, INC  
ALLMAND BROS., INC  
BRIGGS & STRATTON TECH LLC  
BRIGGS & STRATTON INTERNATIONAL, INC

#### AFFILIATES OF THE DEBTOR

BRIGGS & STRATTON AG (SWITZERLAND)  
BRIGGS & STRATTON AUSTRALIA PTY. LIMITED  
BRIGGS & STRATTON INTERNATIONAL AG  
(SWITZERLAND)  
VICTA LIMITED  
B&S SWITZERLAND (DENMARK)  
B&S SWITZERLAND L.R.O. (DUBAI, UAE)  
B&S SWITZERLAND L.R.O. (INDIA)  
B&S SWITZERLAND L.R.O. (RUSSIA)  
BRANCO MOTORES LTDA  
BRIGGS & STRATTON (CHONGQING) ENGINE  
CO, LTD  
BRIGGS & STRATTON (MALAYSIA) SDN. BHD.  
BRIGGS & STRATTON (SHANGHAI)  
INTERNATIONAL TRADING CO, LTD  
BRIGGS & STRATTON AG (NORWAY)  
BRIGGS & STRATTON AG MERKEZI ISVICRE  
ISTANBUL MERKEZ SUBESI (TURKEY)  
BRIGGS & STRATTON AG TURKIYE IRTIBAT  
BUROSU (TURKEY)

BRIGGS & STRATTON AUSTRIA GESELLSCHAFT  
M.B.H.  
BRIGGS & STRATTON CANADA, INC  
BRIGGS & STRATTON CORPORATION  
FOUNDATION, INC  
BRIGGS & STRATTON CZ, S.R.O. (CZECH)  
BRIGGS & STRATTON FRANCE  
BRIGGS & STRATTON GERMANY GMBH  
BRIGGS & STRATTON IBERICA, S.L. (SPAIN)  
BRIGGS & STRATTON INDIA PRIVATE LIMITED  
BRIGGS & STRATTON INTERNATIONAL HOLDING  
B.V. (NETHERLANDS)  
BRIGGS & STRATTON INTERNATIONAL, INC  
BRIGGS & STRATTON ITALY S.R.L.  
BRIGGS & STRATTON JAPAN K.K.  
BRIGGS & STRATTON LIMITED LIABILITY  
COMPANY  
BRIGGS & STRATTON MANAGEMENT  
(SHANGHAI) CO, LTD  
BRIGGS & STRATTON MEXICO SRL DE C.V.  
BRIGGS & STRATTON NETHERLANDS B.V.  
BRIGGS & STRATTON NEW ZEALAND LIMITED  
BRIGGS & STRATTON RSA (PROPRIETARY)  
LIMITED  
BRIGGS & STRATTON SWEDEN AKTIEBOLAG  
BRIGGS & STRATTON U.K. LIMITED  
BUSINESS HEALTH CARE GROUP OF WISCONSIN  
LLC  
DAIHATSU - BRIGGS CO LTD  
GURU VENTURES, INC  
NIKKI AMERICA FUEL SYSTEMS LLC  
PICOSPRAY, INC  
POWER DISTRIBUTORS LLC  
STARTING USA CORPORATION  
VICTA LAWNCARE PTY. LTD

#### JOINT VENTURE PARTNERS

DAIHATSU MOTOR CO  
NIKKI AMERICA

#### 6.875% SENIOR NOTE HOLDERS

AMERICAN BUSINESS & PERSONAL INSUR  
BANK OF NEW YORK MELLON CORP/THE

BARINGS LLC  
BITCO GENERAL INSURANCE CORP  
BITCO NATIONAL INSURANCE CO  
BNY MELLON GLOBAL MANAGEMENT LTD  
BRINKER CAPITAL INC  
CANAL INSURANCE CO  
CANDRIAM INVESTORS GROUP  
CANDRIAM LUXEMBOURG  
CATALYST CAPITAL ADVISORS LLC  
CLARK CAPITAL MANAGEMENT GROUP INC  
CROSSINGBRIDGE ADVISORS LLC  
FIRST WESTERN CAPITAL MANAGEMENT  
GREAT WEST CASUALTY CO  
GREAT-WEST CAPITAL MANAGEMENT LLC  
GREAT-WEST LIFE ASSURANCE CO/THE  
INVESCO LTD  
INVESCO POWERSHARES CAPITAL MANAGE  
KRANE FUNDS ADVISORS LLC  
L&S ADVISORS INC  
LGT CAPITAL PARTNERS FL AG/LIECHTE  
LGT CAPITAL PARTNERS LTD/SWITZERLAND  
LYSANDER FUNDS LTD  
MACKAY SHIELDS LLC  
MACKENZIE FINANCIAL CORP  
MANUFACTURERS ALLIANCE INSURANCE C  
NEW YORK LIFE INSURANCE CO  
NEW YORK LIFE INVESTMENT MGT  
OLD REPUBLIC GENERAL INSURANCE COR  
OLD REPUBLIC INSURANCE CO  
OLD REPUBLIC LIFE INSURANCE CO  
OLD REPUBLIC NATIONAL TITLE INSURA  
OLD REPUBLIC SECURITY ASSURANCE CO  
OLD REPUBLIC SURETY CO  
PENNSYLVANIA MANUFACTURERS  
ASSOCIATION  
PENNSYLVANIA MANUFACTURERS INDEMNITY  
POWER CORP OF CANADA  
PUTNAM INVESTMENTS LLC  
RELIASTAR LIFE INSURANCE CO  
RIVERPARK ADVISORS LLC  
VOYA INSURANCE & ANNUITY CO  
VOYA RETIREMENT INSURANCE & ANNUIT  
WELLS FARGO & CO  
WELLS FARGO BANK, NA  
WELLS FARGO CLEARING SERVICES LLC  
ALTRUIS CAPITAL MANAGEMENT  
COHANZICK MANAGEMENT  
EWING ASSET MANAGEMENT

FIRST BALLANTYNE  
FULCRA ASSET MANAGEMENT  
GALLIARD CAPITAL MANAGEMENT  
GOLDHILL INVESTMENTS  
GSO CAPITAL PARTNERS  
HOLBROOK HOLDINGS  
LOOMIS SAYLES & COMPANY  
MANAGED ASSET PORTFOLIOS  
MURCHINSON LTD  
NEW GENERATION ADVISORS  
NEW JERSEY DIVISION OF INVESTMENT  
OLD REPUBLIC ASSET MANAGEMENT  
PENDERFUND CAPITAL MANAGEMENT  
PRINCIPAL LIFE INSURANCE  
SKYLANDS CAPITAL MANAGEMENT  
SKYROCK INVESTMENT MANAGEMENT  
WHITEBOX ADVISORS  
AMALGAMATED BANK  
AMERICAN ENTERPRISE INVESTMENT SERVICES  
INC  
APEX CLEARING CORPORATION  
AXOS CLEARING LLC  
BB&T SECURITIES LLC  
BMO HARRIS BANK NA/TRUST  
BMO NESBITT BURNS INC/CDS\*\*  
BNP PARIBAS, NEW YORK BRANCH/BNP  
PARIBAS PRIME BROKERAGE CUSTODIAN  
BOFA SECURITIES, INC  
BROWN BROTHERS HARRIMAN & CO  
CHARLES SCHWAB & CO, INC  
COMERICA BANK  
D. A. DAVIDSON & CO  
E\*TRADE SECURITIES LLC  
EDWARD D. JONES & CO  
EUROCLEAR BANK SA/NV  
GOLDMAN SACHS & CO LLC  
HILLTOP SECURITIES INC  
INTERACTIVE BROKERS RETAIL EQUITY  
CLEARING  
INTL FCSTONE FINANCIAL INC  
J.P. MORGAN SECURITIES LLC/JPMC  
JANNEY MONTGOMERY SCOTT LLC  
JPMORGAN CHASE BANK, NATIONAL  
ASSOCIATION  
KEYBANK NATIONAL ASSOCIATION  
LPL FINANCIAL CORPORATION  
MERRILL LYNCH, PIERCE, FENNER & SMITH  
INCORPORATED/8862 MLPF&S TS SUB

MORGAN STANLEY SMITH BARNEY LLC  
MUFG UNION BANK, NA  
NATIONAL FINANCIAL SERVICES LLC  
OPPENHEIMER & CO INC  
PERSHING LLC  
RAYMOND JAMES & ASSOCIATES, INC  
RBC CAPITAL MARKETS LLC  
RELIANCE TRUST COMPANY/FIS GLOBAL PLUS  
RELIANCE TRUST COMPANY/FIS TRUSTDESK  
MKE  
RELIANCE TRUST COMPANY/SWMS1  
ROBERT W. BAIRD & CO INCORPORATED  
SEI PRIVATE TRUST COMPANY/C/O GWP  
STATE STREET BANK AND TRUST COMPANY  
STIFEL, NICOLAUS & COMPANY INCORPORATED  
TD AMERITRADE CLEARING, INC  
THE BANK OF NEW YORK MELLON/MELLON  
TRUST OF NEW ENGLAND, NATIONAL  
ASSOCIATION  
THE NORTHERN TRUST COMPANY  
U.S. BANCORP INVESTMENTS, INC  
U.S. BANK NA  
UBS FINANCIAL SERVICES INC  
UMB BANK, NATIONAL ASSOCIATION  
VANGUARD MARKETING CORPORATION  
WEDBUSH SECURITIES INC/P3  
WELLS FARGO SECURITIES LLC

**DEBTOR PROFESSIONALS**

ERNST & YOUNG LLP  
FOLEY & LARDNER LLP  
HOULIHAN LOKEY CAPITAL, INC  
ALPHA IR  
REPUTATION PARTNERS  
WEIL, GOTSHAL & MANGES LLP  
CARMONDY MACDONALD P.C.  
KURTZMAN CARSON CONSULTANTS LLC

**CREDITOR PROFESSIONALS - ABL**

FTI CONSULTING  
LATHAM & WATKINS LLP

**CREDITOR PROFESSIONALS – 6.875% SENIOR  
NOTES**

GIBSON DUNN & CRUTCHER LLP  
IMPERIAL CAPITAL LLC

**CREDITOR PROFESSIONALS – INDENTURE  
TRUSTEE**

PRYOR CASHMAN LLP

**CREDITOR PROFESSIONALS – UNSECURED  
CREDITORS**

NONE KNOWN AT THIS TIME

**DIRECTORS**

BRIAN C. WALKER  
CHARLES I. STORY  
FRANK M. JAEHNERT  
HAROLD L. REDMAN  
HENRIK C. SLIPSAGER  
JEFFREY R. HENNION  
KATHRYN M. BUONO  
KEITH R. MCLOUGHLIN  
MR. DAVID J. RODGERS  
MR. MARK A. SCHWERTFEGER  
PATRICIA L. KAMPLING  
RANDALL R. CARPENTER  
SARA A. GREENSTEIN  
THOMAS H. RUGG  
TODD J. TESKE  
WILLIAM H. REITMAN  
ANDREA L. GOLVACH

**OFFICERS**

ANDREA L. GOLVACH  
CHARLES FORTNER  
DAVID J. RODGERS  
DONALD W. KLENK  
ERIC T. CHACK  
HAROLD L. REDMAN  
HIROMASA OHNO  
JEFFREY M. ZEILER  
KATHRYN M. BUONO  
MARK A. SCHWERTFEGER  
MICHAEL F. HANNEMAN  
RACHELE M. LEHR  
RANDALL R. CARPENTER  
THOMAS H. RUGG  
THOMAS M. BURKARD  
TODD J. TESKE  
TOYOTAKA TESAKI  
WILLIAM H. REITMAN



**TOP CUSTOMERS – OVERALL**

HUSQVARNA OUTDOOR POWER  
JOHN DEERE POWER PRODUCTS  
LOWE'S CORPORATION  
MTD PRODUCTS INC  
NINGBO DAYE GARDEN  
THE TORO COMPANY  
WELLS FARGO COMMERCIAL DIST FINANCE

**TOP CUSTOMERS – PRODUCTS**

PACE DISTRIBUTION  
MENARDS  
COSTCO  
CADCO DISTRIBUTION  
CANADIAN TIRE CORP  
AMAZON US  
LOWES CANADA  
LEPCO  
GOLDEN EAGLE DIST. CORP.  
SABRE FRANCE  
FIABA SRL  
O'CONNOR'S LAWN & GARDEN  
MASKINHANDLER INDKOBSRINGEN A/S  
T2\_CO-OP  
ACE HARDWARE US  
AMAZON EUROPE  
ECOMM1  
HILAIRE VAN DER HAEGHE  
ISEKI FRANCE SAS  
ISEKI-MASCHINEN-GMBH  
BUNNINGS  
SEARS  
AHERN RENTAL  
CATERPILLAR CORPORATION  
OSCAR WILSON ENGINE & PARTS INC  
SUNSTATE EQUIPMENT  
UNITED RENTAL

**TOP CUSTOMERS – ENGINES**

HUSQVARNA OUTDOOR  
TORO CONSUMER  
NINGBO DAYE GARDEN  
STIGA S.P.A  
STIGA SLOVAKIA  
HUSQVARNA POLAND SP  
AL-KO PRODUCTION  
MTD HUNGARIA KFT  
STIHL

METALCRAFT OF MAYVIL  
GENERAC POWER  
SUMEC HARDWARE & TOO  
POWER DISTRIBUTORS  
EXCEL INDUSTRIES INC  
INTIMIDATOR INC  
MASPORT LIMITED  
MORIDGE MANUFACTURIN  
GATOR TAIL LLC  
YURAH CORP BSAS  
BAD BOY INC  
FOGO SP. Z O.O.  
JSC KRASNY OCTIABR

**FINANCIAL INSTITUTIONS**

BANK OF AMERICA  
BMO WEALTH MANAGEMENT  
JPMORGAN CHASE  
SUN TRUST  
U.S. BANK  
WELLS FARGO BANK NA

**INSURANCE PROVIDERS**

AMERICAN INTERNATIONAL GROUP, INC (AIG)  
AXIS INSURANCE COMPANY  
CHUBB  
CHUBB SPECIALTY INSURANCE  
CNA SPECIALTY LINES  
ENDURANCE AMERICAN INSURANCE COMPANY  
GREAT AMERICAN INSURANCE GROUP  
MARSH USA INC  
MARSH JLT SPECIALTY  
TRAVELERS CASUALTY AND SURETY COMPANY  
OF AMERICA  
ZURICH AMERICAN INSURANCE COMPANY/  
ZURICH SURETY  
WILLIS TOWERS WATSON MIDWEST, INC  
PREMIUM FUNDING ASSOCIATES, INC  
ACE AMERICAN INSURANCE COMPANY  
AIG INTERNATIONAL  
AXA XL AMERICA, INC  
AXIS EMPLOYMENT PRACTICES LIABILITY  
BERKLEY INSURANCE COMPANY  
CONTINENTAL CASUALTY CORPORATION  
FEDERAL INSURANCE COMPANY  
MAGNA CARTA INSURANCE, LTD  
NATIONAL UNION FIRE INSURANCE COMPANY  
OF PITTSBURGH, PA

SAFETY NATIONAL CASUALTY CORPORATION  
SOMPO INTERNATIONAL  
STOCK INSURANCE COMPANY  
TRANSPORTATION INSURANCE COMPANY  
TRAVELERS PROPERTY CASUALTY COMPANY OF  
AMERICA  
WILLIS (BERMUDA) LIMITED  
WILLIS LIMITED  
WNA LONDON  
XL INSURANCE AMERICA, INC  
WESTPAC BANKING CORPORATION  
QBE INSURANCE CORPORATION  
GEMINI INSURANCE COMPANY  
EVANSTON INSURANCE COMPANY

**INTERCOMPANY LENDERS**

BRIGGS & STRATTON (CHONGQING) ENGINE  
CO, LTD  
BRIGGS & STRATTON (SHANGHAI)  
INTERNATIONAL TRADING CO, LTD  
BRIGGS & STRATTON INTERNATIONAL AG

**LANDLORDS**

BURKE BUSINESS PARK LLC  
FORT MOTTE LLC  
FR GEORGIA LLC  
HUNCH FAMILY LIMITED PARTNERSHIP  
LEEDS INDUSTRIAL PARK, INC  
LEWIS LOGISTICS  
MID-SOUTH INVESTMENTS, INC  
ONX3 LLC  
ROTH INVESTMENT HOLDINGS LLC  
TI INVESTORS OF GERMANTOWN I LLC  
BURLEIGH PARTNERS LLC  
SMI SNP INC / SIMPLICITY MANUFACTURING  
HAROLD H LUIKEN & SONS  
NIKKI AMERICA FUEL SYSTEMS LLC  
LINCOLN PROPERTY COMPANY  
SWIFT RENTAL PROPERTIES  
REILLY LOGISTICS LLC  
ROGER AND TAMA SUNDQUIST  
ONE STONE LLC  
KRS PROPERTY LLC  
MURRAY LUMBER INC  
FERRIS INDUSTRIES, INC  
AJ&V FRANKLIN TRUSTEES  
GOODMAN GROUP

**LESSORS (OTHER THAN LANDLORDS)**

YES EQUIPMENT AND SERVICES, INC  
BNP PARIBAS  
WEAVER BUSINESS MACHINES  
PITNEY BOWES  
PENSKE TRUCK LEASING CO  
TOYOTA FINANCIAL SERVICES  
BADGER INDUSTRIAL TRUCKS, INC  
YALE EQUIPMENT SERVICES INC  
RICOH AMERICAS CORPORATION

**LC COUNTERPARTIES**

JPMORGAN CHASE BANK, NA  
WELLS FARGO COMMERCIAL DISTRIBUTION  
FINANCE LLC  
WELLS FARGO CAPITAL FINANCE CORPORATION  
CANADA (SUCCESSOR IN INTEREST TO GE  
COMMERCIAL DISTRIBUTION FINANCE  
CANADA)  
BANK OF AMERICA SCRANTON STANDBY TRADE  
OPERATIONS  
SENTRY INSURANCE A MUTUAL COMPANY  
BANK OF AMERICA, NA  
WASHINGTON COUNTY  
ZURICH AMERICAN INSURANCE COMPANY  
AMERICAN ALTERNATIVE INSURANCE  
CORPORATION  
US BANK NA  
ELAVON FINANCIAL SERVICES DAC

**MAJOR COMPETITORS**

HONDA MOTOR CO, LTD  
KAWASAKI HEAVY INDUSTRIES, LTD  
KOHLER CO  
GENERAC POWER SYSTEMS, INC  
ALFRED KARCHER GMBH & CO  
TECHTRONIC INDUSTRIES  
DEERE & COMPANY  
MTD CONSUMER LAWN MOWERS  
THE TORO COMPANY  
SCAG POWER EQUIPMENT  
METALCRAFT OF MAYVILLE, INC  
HOP

**TAXING AUTHORITIES**

ALABAMA DEPARTMENT OF REVENUE SALES,  
USE & BUSINESS TAX DIVISION  
ARIZONA TRANSACTION PRIVILEGE & USE TAX

ARKANSAS DPARTMENT OF FINANCE/ADMIN  
BULLOCH COUNTY  
BUTLER COUNTY COLLECTOR  
CADD-C-SHREVEPORT SALES AND USE TAX  
COMMISSION  
CALIFORNIA STATE BOARD OF EQUALIZATION  
CALLOWAY COUNTY SHERIFF  
CANADA REVENUE AGENCY  
CITY OF MURRAY CITY CLERKS OFFICE  
CITY OF SHERRILL  
CITY OF WAUWATOSA  
COLORADO DEPARTMENT OF REVENUE  
COMPTROLLER OF MARYLAND  
DESOTO PARISH  
DIVISION OF TAXATION KANSAS DEPARTMENT  
OF REVENUE  
FLORIDA DEPARTMENT OF REVENUE  
GEORGIA DEPARTMENT OF REVENUE  
HENRY COUNTY TAX COMMISSIONER  
ILLINOIS DEPARTMENT OF REVENUE  
INDIANA DEPARTMENT OF REVENUE  
JACKSON COUNTY COLLECTOR  
JEFFERSON PARISH SHERIFF  
KENTUCKY STATE TREASURER  
LEE CL OF AUBURN, OPELIK & PHENIX CITY  
LEE COUNTY REVENUE COMMISSIONER  
LOUISIANA DEPARTMENT OF REVENUE  
MAINE REVENUE SERVICES  
MASSACHUSETTS DEPARTMENT OF REVENUE  
MICHIGAN DEPARTMENT OF TREASURY  
MISSISSIPPI DEPARTMENT OF REVENUE  
MISSOURI DEPARTMENT OF REVENUE DIVISION  
OF TAXATION AND COLLECTION  
MN DEPARTMENT OF REVENUE  
NC DEPARTMENT OF REVENUE SALES AND USE  
TAX DIVISION  
NEBRASKA DEPARTMENT OF REVENUE  
NEVADA DEPARTMENT OF TAXATION  
NEW YORK DEPARTMENT OF TAXATION AND  
FINANCE  
NJ DIVISION OF TAXATION  
OHIO DEPARTMENT OF TAXATION  
OKLAHOMA TAX COMMISSION BUSINESS TAX  
DIVISION  
PENNSYLVANIA DEPARTMENT OF REV  
PHELPS COUNTY TREASURER  
RHODE ISLAND DIVISION OF TAXATION

SABINE PARISH SALES AND USE TAX  
COMMISSION  
SALES/USE TAX PROCESSING IOWA DEPT OF  
REVENUE AND FINA  
SC DEPARTMENT OF REVENUE  
ST LUCIE COUNTY TAX COLLECTOR  
STATE OF CONNECTICUT DEPARTMENT OF  
REVENUE SERVICES  
STATE OF NORTH DAKOTA OFFICE OF STATE  
TAX COMMISSIONER  
STATE OF WASHINGTON DEPARTMENT OF  
REVENUE  
STOCKBRIDGE TAX COLLECTOR  
STOCKBRIDGE VALLEY CENTRAL SCHOOL  
TENNESSEE DEPARTMENT OF REVENUE  
TEXAS COMPTROLLER PUBLIC ACCOUNTS  
TOWN AND COUNTY OF ONEIDA  
TOWN OF VERNON  
TOWN OF PORT WASHINGTON  
VIRGINIA DEPARTMENT OF TAXATION  
VVS CENTRAL SCHOOL  
WAUKESHA COUNTY TREASURER  
WISCONSIN DEPARTMENT OF REVENUE  
WYOMING DEPARTMENT OF REVENUE

**REGULATORY AUTHORITIES**

WISCONSIN DEPARTMENT OF NATURAL  
RESOURCES  
UNITED STATES ENVIRONMENTAL PROTECTION  
AGENCY  
CITY OF POPLAR BLUFF MUNICIPAL UTILITIES  
MISSOURI DEPARTMENT OF NATURAL  
RESOURCES  
MILWAUKEE METROPOLITAN SEWERAGE  
DISTRICT: MMSD  
ALABAMA DEPARTMENT OF ENVIRONMENTAL  
MANAGEMENT  
GEORGIA DEPARTMENT OF NATURAL  
RESOURCES  
US DEPARTMENT OF TRANSPORTATION

**UTILITY SERVICE PROVIDERS**

ALABAMA POWER - BIRMINGHAM  
WE ENERGIES  
DIRECT ENERGY BUSINESS PA  
NEW YORK POWER AUTHORITY  
NATIONAL GRID  
MURRAY ELECTRIC SYSTEM

GEORGIA POWER  
CITY OF SHERRILL  
ORANBERG DEPARTMENT OF PUBLIC  
UTILITIES  
CITY OF HOLDREGE  
DIXIE ELECTRIC COOPERATIVE (AL)  
CITY OF WAUWATOSA WATER  
MURRAY MUNICIPAL UTILITIES  
MUNICIPAL UTIL AND CITY CABLE  
CITY OF STATESBORO  
VILLAGE OF GERMANTOWN  
LOACHAPOKA WATER AUTHORITY  
FORT PIERCE UTILITIES AUTH  
AUBURN WATER WORKS BOARD  
SPIRE/ALAGASCO  
CONSTELLATION GAS BOX 5473  
SPRAGUE OPERATING RESOURCES  
MURRAY MUNICIPAL UTILITIES  
MURRAY NATURAL GAS  
SPIRE MARKETING INC  
SPIRE  
BLACK HILLS ENERGY  
WALTON EMC  
AT&T  
AT&T LONG DISTANCE  
BULLOCH TELEPHONE COOPERATIVE  
CENTURYLINK  
CHARLES RIVER COMMUNICATIONS INC  
CHARTER COMMUNICATIONS  
WINDSTREAM NUVOX, INC  
MUNICIPAL UTILITY & CITY CABLE POPLAR  
BLUFF, MO  
MURRAY MUNICIPAL UTILITIES MURRAY, KY  
MUNICIPAL UTILITY AND CITY CABLE POPLAR  
BLUFF WEST, MO  
VILLAGE OF MENOMONEE FALLS

**SIGNIFICANT SHAREHOLDERS**

BLACKROCK, INC  
BRANDES INVESTMENT PARTNERS, LP  
DIMENSIONAL FUND ADVISORS, LP  
GMT CAPITAL CORP.  
THE VANGUARD GROUP, INC

**TOP VENDORS**

A R NORTH AMERICA  
ACCENTURE INTERNATIONAL LIMITED

ACCORD MANUFACTURING INC  
ACCURATE FABRICATION LLC  
ACHIEVEMENT CENTER EASTER SEALS  
ADVANTAGE COMPONENTS INC  
AISLE LOGIC INC  
ALLIED METAL COMPANY  
ALPHA SINTERED METALS INC  
AMERICAN HONDA MOTOR COMPANY INC  
ANDERSON INDUSTRIAL ENGINES  
ARGUS INTERNATIONAL LLC  
AT&T  
BOSSARD NORTH AMERICA INC  
BRIGGS & STRATTON CORP OFFICE BUILD  
BURKE BUSINESS PARK LLC  
CANASTOTA N/C CORP  
CDW LLC  
CHANGZHOU GLOBE CO LTD  
CHANGZHOU TCOSTAR TOOLS CO LTD  
CHONGQING YUXIN PINGRUI ELECTRONIC  
COILPLUS, INC  
CRIVELLO CARLSON SC  
CUMBERLAND PLASTIC SOLUTIONS  
CUTTING TOOLS INC  
D & H INDUSTRIES  
DBS COMPANY LTD  
DE AMERTEK CORP  
DEVRIES INTERNATIONAL  
DIEMASTERS MANUFACTURING INC  
DONALDSON COMPANY INC  
DUTCHLAND PLASTICS LLC  
EAST PENN MANUFACTURING CO INC  
ELOFIC INDUSTRIES LIMITED  
ENGINEERED EXHAUST SYSTEM/B-T  
EQUITY INDUSTRIAL SHERRILL LP  
ESMARK STEEL GROUP MIDWEST  
ESSEX GROUP INC  
EUROL B.V.  
FEDERAL MOGUL CORPORATION  
FEDERAL MOGUL SEVIERVILLE INC  
FEMCO INC  
FISHER BARTON BLADES INC  
FLAMBEAU CORPORATION  
FONG CHEN PLASTICS TECH IND  
FREUDENBERG-NOK  
FUTURA VORSORGESTIFTUNG  
G H TOOL & MOLD INC  
GKN SINTER METALS  
GREAT CENTRAL TURF INC

GREEN BAY PACKAGING INC  
GVS FILTRATION INC  
HOFFER PLASTICS CORPORATION  
HOME DEPOT INC  
HYDRO-GEAR LP  
IHI AGRI-TECH CORPORATION  
IMPERIAL ZINC CORPORATION  
JIANGSU JIANGHUAI ENGINE CO LTD  
JOHNSON ELECTRIC NORTH AMERICA INC  
JONCO INDUSTRIES  
JONES PLASTIC & ENGINEERING CO LLC  
KANTONALE FINANZVERWALTUNG  
KING & SPALDING  
KJM CUSTOM COMPONENTS LLC  
KULICKE & SOFFA INDUSTRIES INC  
L & S LANGCO PROPERTIES LLC  
LASER AMP  
LELAND POWELL FASTENERS LLC  
LG CHEM, LTD  
LIMESTONE HOLDINGS INC  
LUDLOW MANUFACTURING INC  
LYDALL SEALING SOLUTIONS INC  
MANITOWOC TOOL & MANUFACTURING LLC  
MARATHON HEALTH LLC  
MARTIN WHEEL CO INC  
MERCURY MARINE  
METAL CONVERSIONS LTD  
METAL TECHNOLOGIES  
METALS USA CARBON FLAT ROLLED INC  
MONITOR MANUFACTURING COMPANY  
MOTION INDUSTRIES INC  
MTD HUNGARIA KFT  
NANTONG WOTELI MACHINERY  
NATIONAL INFORMATION SOLUTIONS  
NATIONAL METALWARES LP  
OGURA INDUSTRIAL CORP  
ONE STONE LLC  
ONX3 LLC  
ORCHID MONROE LLC  
PLASTIC COMPONENTS INC  
PLASTOCON INC  
POPLAR BLUFF TOOL & DIE  
POSITION LOGIC LLC  
PRECISION CABLE ASSEMBLIES INC  
PRO UNLIMITED INC  
QUALITY MANUFACTURING COMPANY  
R R DONNELLEY & SONS COMPANY  
REVERE PLASTICS SYSTEMS LLC

ROI SOLUTIONS LLC  
RUIXING CARBURETOR MANUFACTURING  
SCHAEFER TOOL & MFG CO INC  
SEATS INCORPORATED  
SENTRY STEEL SERVICE INC  
SHANDONG HUASHENG PESTICIDE  
SHEFFIELD FINANCIAL A DIV OF BB&T  
SQUARE STAMPING MFG CORP  
SST BEARING CORPORATION  
STARTING USA CORPORATION  
SUCCESSFACTORS INC  
SUMEC HARDWARE AND TOOLS CO LTD  
SUZHOU ERMA MACHINERY CO, LTD  
SYNCHRONY BANK  
THE CARLSTAR GROUP LLC  
THE IFH GROUP INC  
THERMOTECH LLC  
THOMSON PLASTICS INC  
TOLL TRANSPORT PTY LTD  
TORCH IMPORT & EXPORT CO LTD  
TOWNE REALTY COMMERCIAL  
TRANS INTERNATIONAL LLC  
TREND TECHNOLOGIES LLC  
TURNING STONE CASINO  
TUTELAR TECHNOLOGIES INC  
TWO RIVERS MARKETING  
U S BANK CORPORATE PAYMENT SYSTEM  
VALVOLINE (AUSTRALIA) PTY LTD  
WEIDPLAS NORTH AMERICA LLC  
WESTROCK RKT COMPANY  
WILLIS OF WISCONSIN INC  
WISCRAFT INC  
WRIGHT METAL PRODUCTS CRATES LLC  
WRWP LLC  
WURTH ADAMS NUT AND BOLT CO  
WURTH REVCAR FASTENERS INC  
YALE EQUIPMENT & SERVICES INC  
YANMAR AMERICA CORPORATION  
YONGKANG LAVOR WASH EQUIPMENT CO LTD  
ZHEJIANG CHANGJIANG MACHINERY CO  
ZHEJIANG CONSTANT ENGINE  
ZHEJIANG ZHONGJIAN TECHNOLOGY  
ZIEN INCORPORATED

**DEBTOR COUNSEL FOR NON-RESTRUCTURING  
MATTERS**

ARNOLD & PORTER KAYE SCHOLER LLP  
BAKER & MCKENZIE, AUSTRALIA

BAKER & MCKENZIE LLP  
BARKER BRETTELL LLP  
BECK, CHAET, BAMBERGER & POLSKY, S.C.  
BLAKE, CASSELS & GRAYDON LLP (ONTARIO,  
CANADA)  
BOND SCHOENECK & KING, PLLC  
BROWN & JAMES  
BUELOW VETTER BUIKEMA OLSON & VLIET LLC  
BURNS WHITE LLC  
CETRULO LLP  
CHENHALLS NISSEN, S.C.  
CORSEARCH INC  
CPA GLOBAL LIMITED  
CRIVELLO CARLSON, S.C.  
DARGER ERRANTE YAVITZ & BLAU LLP  
DEMARCO INTELLECTUAL PROPERTY LLC  
FAEGRE DRINKER BIDDLE & REATH LLP  
FAIRCLOTH MELTON SOBEL & BASH LLC  
FOLEY & LARDNER LLP  
FOX ROTHSCHILD LLP  
GODFREY & KAHN, S.C.  
GREENBERG TRAUIG, PA  
HANSEN REYNOLDS LLC  
HAYNSWORTH SINKLER BOYD, PA  
IPAN INTELLECTUAL PROPERTY ASSOCIATES  
NETWORK LLC  
KEAN MILLER LLP  
KING & SPALDING LLP  
KOPKA PINKUS DOLIN PC 04-3597929 - IL & IN  
LATHROP GPM LLP  
LITTLER MENDELSON, PC  
MAZUTTI RIBAS STERN  
MCCARTER & ENGLISH LLP  
MCCORMICK LAW FIRM  
MCELROY, DEUTSCH, MULVANEY & CARPENTER  
LLP  
MCMILLAN LLP  
MILES & STOCKBRIDGE, P.C.  
NTD PATENT & TRADE MARK AGENCY LIMITED  
OGLETREE DEAKINS NASH SMOAK & STEWART,  
PC  
PERKINS COIE LLP  
QUARLES & BRADY LLP  
RASSERS ADVOCATEN  
REED SMITH LLP  
RUMBERGER, KIRK & CALDWELL, PA  
SANDBERG, PHOENIX & VON GONTARD, PC  
SANDLER, TRAVIS & ROSENBERG, PA

SHUMAKER, LOOP & KENDRICK LLP  
TA LAWYERS GKJ  
WEIL GOTSHAL & MANGES  
ANDRUS INTELLECTUAL PROPERTY LAW LLP  
BAKER & MCKENZIE - CIS, LIMITED - RUSSIA  
BRIGGS & STRATTON CORPORATION  
CORPORATION SERVICE COMPANY  
DAVIS WRIGHT TREMAINE LLP  
DUANE MORRIS LLP  
FORD & HARRISON LLP  
GOLDBERG SEGALLA LLP  
GORDON & REES LLP  
IMAI, TADLOCK, KEENEY & CORDERY  
KELLEY JASONS MCGOWAN SPINELLI & HANNA  
LOEB & LOEB  
RATHE IP LAW  
SMITH MOORE LEATHERWOOD LLP  
SPENCER FANE LLP  
SWARTZ CAMPBELL LLC  
TA LAWYERS  
VON BRIESEN & ROPER, S.C.  
WHITE & WILLIAMS

**ENTITIES AFFILIATED WITH OFFICERS AND  
DIRECTORS**

ECS GROUP, INC  
LENNOX INTERNATIONAL, INC  
MRA  
UNIVERSAL FOREST PRODUCTS  
NORDSON CORPORATION  
NATIONAL MATERIALS CORP.  
LYDALL INC  
WOODSIDE VENTURES, INC  
HURON CAPITAL  
ITRON, INC  
CAMPBELL SOUP COMPANY  
CSC SERVICEWORKS, INC  
STEVENS INSTITUTE OF TECHNOLOGY  
LANDSCAPE FORMS  
FIDELITY  
ARTIC GLACIER  
COOPER TIRE  
CASCADE ENGINEERING  
AMERICAN WATER WORKS COMPANY  
LITHKO CONTRACTING  
PURESTAR  
GENTEX CORPORATION  
WALFAM VENTURES LLC

BRAND HOLDINGS LLC  
DR. EMIL NUTRITION  
JUBILEE ASSOCIATION & SOUP KITCHEN  
THE WISCONSIN CHAPTER OF THE NATURE  
CONSERVANCY  
MILWAUKEE SCHOOL OF ENGINEERING  
NATIONAL ASSOCIATION OF CORPORATE  
DIRECTORS  
BRAUNABILITY INC  
YCS INC  
CARLYLE INVESTMENT MANAGEMENT LLC  
NORTHERN MIDDLE TENNESSEE WORKFORCE  
DEVELOPMENT  
PROJECT RETURN  
STEPHEN A. WYNN INSTITUTE FOR VISION  
RESEARCH (UNIVERSITY OF IOWA)  
DAVENPORT UNIVERSITY

**FORMER OWNERS AND AFFILIATES OF  
FORMER DIRECTORS AND OWNERS**

HUNCH FAMILY LIMITED PARTNERSHIPS  
BILLY GOAT PROPERTIES  
DREW COATES  
VIKTOR COATES

**US TRUSTEE**

DANIEL J. CASAMATTA, ACTING UNITED STATES  
TRUSTEE  
PAUL RANDOLPH, ASSISTANT U.S. TRUSTEE  
ADAM MILLER, TRIAL ATTORNEY  
LLOYD MUELLER, TRIAL ATTORNEY  
SHERRI L. WATTENBARGER, TRIAL ATTORNEY  
CAROLE RYCZEK, TRIAL ATTORNEY  
JOSEPH SCHLOTZHAUER, TRIAL ATTORNEY

**JUDGES PRESIDING OVER THE US BANKRUPTCY  
COURT, EASTERN DISTRICT OF MISSOURI**

CHIEF JUDGE KATHY A. SURRAT-STATES  
JUDGE BARRY S. SCHERMER  
JOHN HOWLEY, JR.  
JAMES MOELLER  
SHONTELLE MCCOY  
LINDA TRUCCANO  
MATTHEW PARKE

**PARTIES WHO HAVE UCC FILINGS AGAINST  
DEBTORS (US)**

HYG FINANCIAL SERVICES, INC

CISCO SYSTEMS CAPITAL CORPORATION  
CITIBANK NA  
HAGEMEYER NORTH AMERICA INC  
SALEM TOOLS INC  
DIE-TECH AND ENGINEERING INC  
HARTWIG INC  
CITIBANK NA ITS BRANCHES SUBSIDIARIES AND  
AFFILIATES  
JPMORGAN CHASE BANK NA  
TRISTATE MACHINERY INC  
MORRIS SOUTH LLC  
TCF EQUIPMENT FINANCE A DIVISION OF TCF  
NATIONAL BANK  
JPMORGAN CHASE BANK NA AS COLLATERAL  
AGENT  
THOMPSON TRACTOR CO INC  
DE LAGE LANDEN FINANCIAL SERVICES INC  
MITSUBISHI TURBOCHARGER AND ENGINE  
AMERICA, INC

**FORMER DIRECTORS**

BENJAMIN D. DUKE  
MAURIZIO STELLA  
MARKUS BERNI  
JAMES HUMPHREY

**FORMER OFFICERS**

WILLIAM W. COATES, IV  
ANTHONY COLIN DODDS  
DAVID G DEBEATS

**HEDGE COUNTERPARTIES**

BANK OF MONTREAL  
JPMORGAN CHASE BANK, NA  
PNC BANK  
BANK OF AMERICA MERRILL LYNCH  
US BANK NATIONAL ASSOCIATION

**PARTIES TO POTENTIAL LITIGATION**

RUSSELL, CLARENCE

**ORDINARY COURSE PROFESSIONAL SERVICE  
PROVIDERS**

VERTEX  
CORPTAX  
DUCHARME MCMILLEN & ASSOCIATES INC  
AVALARA INC  
DELOITTE TAX LLP

DELOITTE & TOUCHE LLP  
BLACKLINE  
GRANT THORNTON LLP  
MERCER HUMAN RESOURCE CONSULTING  
RED FLAG GROUP INC  
RSM US LLP  
PRICEWATERHOUSECOOPERS LLP  
AON CONSULTING INC  
KPMG LLP  
GOOSSEN & SCHULTZ CPAS LLP  
PWC INTERNATIONAL ASSIGNMENT SERVICES  
BAKER TILLY VIRCHOW KRAUSE LLP  
KPMG  
TAX RESOURCE GROUP INC

**SIGNIFICANT LITIGATION INVOLVING THE DEBTORS**

WORKERS' COMPENSATION RETALIATION CLAIM RELATED TO DION HARPER. PLAINTIFF IS DION HARPER AND THE CASE IS PENDING IN LEE COUNTY, ALABAMA CIRCUIT COURT  
ALABAMA FEDERAL COURT LITIGATION RELATED TO DISCRIMINATION CLAIMS OF LEWIS ALEXANDER  
PENDING APPEAL TO THE WISCONSIN LABOR & INDUSTRY REVIEW COMMISSION RELATED TO DISMISSAL OF A DISCRIMINATION CHARGE ALLEGED BY JOHN FORD  
MISSOURI COMMISSION ON HUMAN RIGHTS / EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO SANDY DEERING  
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO JURLINE BAKER  
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO BETHANY BOHMANN  
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO MAGGIE MARTINEZ  
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO RONNIE PATTERSON  
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO SANDRA STEVENS

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO RHONDA TRIPLETT  
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT, EQUAL RIGHTS DIVISION, COMPLAINT RELATED TO ZELJKO DJVKIC  
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT, EQUAL RIGHTS DIVISION, COMPLAINT RELATED TO MICHAEL MARTY THE EXMARK LITIGATION  
CLAUDIA HARTKE V. ANDRE Y. SEGAL ET AL. ESTATE OF VISAKAY, WILLIAM V. BRIGGS & STRATTON CORPORATION.

**OTHER NAMES USED BY DEBTOR, LAST 8 YEARS**

BRIGGS & STRATTON POWER PRODUCTS GROUP

**FORMER AFFILIATES AND ENTITIES, LAST 3 YEARS**

PICOSPRAY, INC  
BSH GENERATORS LLC  
BRIGGS & STRATTON MEXICO S.A. DE C.V.

**OTHER SIGNIFICANT CONTRACT COUNTERPARTIES**

FIDELITY STOCK PLAN SERVICES, LLC  
FIDELITY WORKPLACE SERVICES LLC  
FIDELITY MANAGEMENT TRUST COMPANY  
FIDELITY INVESTMENTS/FIDELITY WORKPLACE SERVICES LLC  
NORTHPOINT COMMERCIAL FINANCE LLC  
NORTHPOINT COMMERCIAL FINANCE CANADA INC  
SHEFFIELD FINANCIAL  
SYNCHRONY BANK (FORMERLY GE CAPITAL RETAIL BANK)  
FLEXITI FINANCIAL INC  
OCTANE LENDING, INC  
WESTERN EQUIPMENT FINANCE, INC

**EQUIPMENT LEASE CONTRACT COUNTERPARTIES**

TBD

**PROFESSIONAL SERVICE PROVIDERS TO AFFILIATES**



NONE KNOWN AT THIS TIME

**PROFESSIONAL SERVICE PROVIDERS TO  
DIRECTORS**

NONE KNOWN AT THIS TIME

**PROFESSIONAL SERVICE PROVIDERS TO  
OFFICERS**

NONE KNOWN AT THIS TIME

**PROFESSIONAL SERVICE PROVIDERS TO  
SHAREHOLDERS**

NONE KNOWN AT THIS TIME

**STATUTORY COMMITTEE MEMBERS, GENERAL  
COUNSEL, BANKRUPTCY COUNSEL, OTHER  
PROFESSIONALS**

NONE KNOWN AT THIS TIME

**Exhibit C**

**Results of Connections Check**

Results of Connections Check

No.	EY Category	Entity Name (Full Name as per PIIL)	No Connection	Prior Connection	Current Connection	Outstanding
1	Debtor	Briggs & Stratton Corporation		X	X	
2	Debtor	Briggs & Stratton International, Inc.		X	X	
3	Debtor	Briggs & Stratton Tech, LLC		X	X	
4	Debtor Directors Affiliated and Former Employers	American Water Works Company		X	X	
5	Debtor Directors Affiliated and Former Employers	Artic Glacier	X			
6	Debtor Directors Affiliated and Former Employers	Cascade Engineering	X			
7	Debtor Directors Affiliated and Former Employers	Cooper Tire		X	X	
8	Debtor Directors Affiliated and Former Employers	CSC ServiceWorks, Inc.		X	X	
9	Debtor Directors Affiliated and Former Employers	ECS Group, Inc.	X			
10	Debtor Directors Affiliated and Former Employers	Fidelity		X	X	
11	Debtor Directors Affiliated and Former Employers	Huron Capital	X			
12	Debtor Directors Affiliated and Former Employers	Itron, Inc.		X		
13	Debtor Directors Affiliated and Former Employers	Landscape Forms	X			
14	Debtor Directors Affiliated and Former Employers	Lennox International, Inc.		X	X	
15	Debtor Directors Affiliated and Former Employers	Lydall, Inc.		X		
16	Debtor Directors Affiliated and Former Employers	MRA	X			
17	Debtor Directors Affiliated and Former Employers	National Materials Corp.	X			
18	Debtor Directors Affiliated and Former Employers	Nordson Corporation		X	X	
19	Debtor Directors Affiliated and Former Employers	Stevens Institute of Technology	X			
20	Debtor Directors Affiliated and Former Employers	Universal Forest Products	X			
21	Debtor Directors Affiliated and Former Employers	Woodside Ventures, Inc.	X			
22	Debtor Directors Affiliated and Former Employers of Directors	Brand Holdings, LLC	X			
23	Debtor Directors Affiliated and Former Employers of Directors	BraunAbility Inc.	X			
24	Debtor Directors Affiliated and Former Employers of Directors	Carlyle Investment Management LLC		X	X	
25	Debtor Directors Affiliated and Former Employers of Directors	Davenport University	X			
26	Debtor Directors Affiliated and Former Employers of Directors	Jubilee Association & Soup Kitchen	X			
27	Debtor Directors Affiliated and Former Employers of Directors	Milwaukee School of Engineering	X			
28	Debtor Directors Affiliated and Former Employers of Directors	National Association of Corporate Directors	X			
29	Debtor Directors Affiliated and Former Employers of Directors	Northern Middle Tennessee Workforce Development	X			
30	Debtor Directors Affiliated and Former Employers of Directors	Project Return	X			
31	Debtor Directors Affiliated and Former Employers of Directors	Stephen A. Wynn Institute for Vision Research (University of Iowa)		X	X	
32	Debtor Directors Affiliated and Former Employers of Directors	The Wisconsin Chapter of The Nature Conservancy	X			
33	Debtor Directors Affiliated and Former Employers of Directors	YCS Inc.	X			
34	Debtors Affiliates	Allmand Bros., Inc.	X			
35	Debtors Affiliates	B&S Switzerland (Denmark)	X			
36	Debtors Affiliates	B&S Switzerland L.R.O. (Dubai, UAE)	X			
37	Debtors Affiliates	B&S Switzerland L.R.O. (India)	X			
38	Debtors Affiliates	B&S Switzerland L.R.O. (Russia)	X			
39	Debtors Affiliates	Billy Goat Industries, Inc.	X			
40	Debtors Affiliates	Branco Motores Ltda	X			
41	Debtors Affiliates	Briggs & Stratton (Chongqing) Engine Co., Ltd.	X			
42	Debtors Affiliates	Briggs & Stratton (Malaysia) Sdn. Bhd.	X			
43	Debtors Affiliates	Briggs & Stratton (Shanghai) International Trading Co., Ltd.	X			
44	Debtors Affiliates	Briggs & Stratton AG (Norway)	X			
45	Debtors Affiliates	Briggs & Stratton AG (Switzerland)	X			
46	Debtors Affiliates	Briggs & Stratton AG Merkezi Isvire Istanbul Merkez Subesi (Turkey)	X			
47	Debtors Affiliates	Briggs & Stratton AG Turkiye Irtibat Burosu (Turkey)	X			
48	Debtors Affiliates	Briggs & Stratton Australia Pty. Limited	X			
49	Debtors Affiliates	Briggs & Stratton Austria Gesellschaft m.b.h.	X			
50	Debtors Affiliates	Briggs & Stratton Canada, Inc.	X			
51	Debtors Affiliates	Briggs & Stratton Corporation Foundation, Inc.	X			
52	Debtors Affiliates	Briggs & Stratton CZ, s.r.o. (Czech)	X			
53	Debtors Affiliates	Briggs & Stratton France	X			
54	Debtors Affiliates	Briggs & Stratton Germany GmbH	X			
55	Debtors Affiliates	Briggs & Stratton Iberica, S.L. (Spain)	X			
56	Debtors Affiliates	Briggs & Stratton India Private Limited	X			
57	Debtors Affiliates	Briggs & Stratton International AG (Switzerland)	X			
58	Debtors Affiliates	Briggs & Stratton International Holding B.V. (Netherlands)	X			
59	Debtors Affiliates	Briggs & Stratton International, Inc.	X			
60	Debtors Affiliates	Briggs & Stratton Italy S.r.l.	X			
61	Debtors Affiliates	Briggs & Stratton Japan K.K.	X			
62	Debtors Affiliates	Briggs & Stratton Limited Liability Company	X			
63	Debtors Affiliates	Briggs & Stratton Management (Shanghai) Co., Ltd.	X			
64	Debtors Affiliates	Briggs & Stratton Mexico S.A. de C.V.	X			
65	Debtors Affiliates	Briggs & Stratton Mexico SRL de C.V.	X			
66	Debtors Affiliates	Briggs & Stratton Netherlands B.V.	X			
67	Debtors Affiliates	Briggs & Stratton New Zealand Limited	X			
68	Debtors Affiliates	Briggs & Stratton Power Products Group	X			
69	Debtors Affiliates	Briggs & Stratton RSA (Proprietary) Limited	X			
70	Debtors Affiliates	Briggs & Stratton Sweden Aktiefbolag	X			
71	Debtors Affiliates	Briggs & Stratton U.K. Limited	X			

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72	Debtors Affiliates	BSH Generators, LLC	X			
73	Debtors Affiliates	Business Health Care Group of Wisconsin, LLC	X			
74	Debtors Affiliates	Daihatsu - Briggs Co. Ltd.	X			
75	Debtors Affiliates	Gentex Corporation		X	X	X
76	Debtors Affiliates	Guru Ventures, Inc.	X			
77	Debtors Affiliates	Lithko Contracting	X			
78	Debtors Affiliates	Nikki America Fuel Systems, LLC	X			
79	Debtors Affiliates	Picospray, Inc.	X			
80	Debtors Affiliates	Power Distributors, LLC	X			
81	Debtors Affiliates	Purestar	X			
82	Debtors Affiliates	Starting USA Corporation	X			
83	Debtors Affiliates	Victa Lawncare Pty. Ltd.	X			
84	Debtors Affiliates	Victa Limited	X			
85	Debtors Affiliates	WalFam Ventures LLC	X			
86	Debtors Attorney	Quarles & Brady LLP	X			
87	Debtors Directors	Andrea L. Golvach	X			
88	Debtors Directors	Benjamin D. Duke	X			
89	Debtors Directors	Brian C. Walker	X			
90	Debtors Directors	Charles I. Story	X			
91	Debtors Directors	Frank M. Jaehnert	X			
92	Debtors Directors	Harold L. Redman	X			
93	Debtors Directors	Henrik C. Slipsager	X			
94	Debtors Directors	James Humphrey	X			
95	Debtors Directors	Jeffrey R. Hennion	X			
96	Debtors Directors	Kathryn M. Buono	X			
97	Debtors Directors	Keith R. McLoughlin	X			
98	Debtors Directors	Markus Berni	X			
99	Debtors Directors	Maurizio Stella	X			
100	Debtors Directors	Mr. David J. Rodgers	X			
101	Debtors Directors	Mr. Mark A. Schwertfeger	X			
102	Debtors Directors	Patricia L. Kampling	X			
103	Debtors Directors	Randall R. Carpenter	X			
104	Debtors Directors	Sara A. Greenstein	X			
105	Debtors Directors	Thomas H. Rugg	X			
106	Debtors Directors	Todd J. Teske	X			
107	Debtors Directors	William H. Reitman	X			
108	Debtors Major Shareholder	Blackrock, Inc.		X	X	
109	Debtors Major Shareholder	Brandes Investment Partners, LP		X	X	
110	Debtors Major Shareholder	Dimensional Fund Advisors, LP		X	X	
111	Debtors Major Shareholder	GMT Capital Corp.	X			
112	Debtors Major Shareholder	The Vanguard Group, Inc.		X	X	
113	Debtors Officers	Anthony Colin Dodds	X			
114	Debtors Officers	David G DeBeats	X			
115	Debtors Officers	David J. Rodgers	X			
116	Debtors Officers	Donald W. Klenk	X			
117	Debtors Officers	Harold L. Redman	X			
118	Debtors Officers	Jeffrey M. Zeller	X			
119	Debtors Officers	Kathryn M. Buono	X			
120	Debtors Officers	Mark A. Schwertfeger	X			
121	Debtors Officers	Rachele M. Lehr	X			
122	Debtors Officers	Randall R. Carpenter	X			
123	Debtors Officers	Thomas H. Rugg	X			
124	Debtors Officers	Thomas M. Burkard	X			
125	Debtors Officers	Todd J. Teske	X			
126	Debtors Officers	William H. Reitman	X			
127	Debtors Officers	William W. Coates, IV	X			
128	Debtors Other Professionals	Alpha IR	X			
129	Debtors Other Professionals	BMO Wealth Management	X			
130	Debtors Other Professionals	Carmondy MacDonald P.C.	X			
131	Debtors Other Professionals	Ernst & Young LLP	X			
132	Debtors Other Professionals	Foley & Lardner, LLP		X		
133	Debtors Other Professionals	FTI Consulting		X	X	
134	Debtors Other Professionals	Houlihan Lokey Capital, Inc.	X			
135	Debtors Other Professionals	Kurtzman Carson Consultants, LLC	X			
136	Debtors Other Professionals	Reputation Partners	X			
137	Debtors Other Professionals	Sun Trust	X			
138	Debtors Other Professionals	Weil, Gotshal & Manges LLP		X	X	
139	All Indenture Trustee	Imperial Capital		X	X	
140	All Indenture Trustee	Pryor Cashman LLP	X			
141	All Indenture Trustee	WELLS FARGO BANK, NA		X	X	
142	All Indenture Trustee	Wilmington Trust Company			X	

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143	All Indenture Trustee Attorney	Gibson Dunn & Crutcher LLP	X			
144	All Secured Lenders including DIP lender	CIBC Bank USA		X	X	
145	All Secured Lenders including DIP lender	First Midwest Bank	X			
146	All Secured Lenders including DIP lender	KeyBank National Association	X			
147	All Substantial Bondholders or Lenders	Altrius Capital Management	X			
148	All Substantial Bondholders or Lenders	AMALGAMATED BANK		X	X	
149	All Substantial Bondholders or Lenders	American Business & Personal Insur	X			
150	All Substantial Bondholders or Lenders	AMERICAN ENTERPRISE INVESTMENT SERVICES INC.	X			
151	All Substantial Bondholders or Lenders	APEX CLEARING CORPORATION	X			
152	All Substantial Bondholders or Lenders	AXOS CLEARING LLC	X			
153	All Substantial Bondholders or Lenders	Bank of New York Mellon Corp/The		X	X	
154	All Substantial Bondholders or Lenders	Barings LLC		X	X	
155	All Substantial Bondholders or Lenders	BB&T SECURITIES, LLC	X			
156	All Substantial Bondholders or Lenders	BITCO General Insurance Corp	X			
157	All Substantial Bondholders or Lenders	BITCO National Insurance Co	X			
158	All Substantial Bondholders or Lenders	BMO HARRIS BANK NA/TRUST		X	X	
159	All Substantial Bondholders or Lenders	BMO NESBITT BURNS INC./CDS **	X			
160	All Substantial Bondholders or Lenders	BNP PARIBAS, NEW YORK BRANCH/BNP PARIBAS PRIME BROKERAGE CUSTODIAN		X	X	
161	All Substantial Bondholders or Lenders	BNY Mellon Global Management Ltd	X			
162	All Substantial Bondholders or Lenders	BOFA SECURITIES, INC.	X			
163	All Substantial Bondholders or Lenders	Brinker Capital Inc.		X	X	X
164	All Substantial Bondholders or Lenders	BROWN BROTHERS HARRIMAN & CO.		X	X	
165	All Substantial Bondholders or Lenders	Canal Insurance Co		X	X	
166	All Substantial Bondholders or Lenders	Candriam Investors Group	X			
167	All Substantial Bondholders or Lenders	Candriam Luxembourg	X			
168	All Substantial Bondholders or Lenders	Catalyst Capital Advisors LLC	X			
169	All Substantial Bondholders or Lenders	CHARLES SCHWAB & CO., INC.		X	X	
170	All Substantial Bondholders or Lenders	CISCO SYSTEMS CAPITAL CORPORATION	X			
171	All Substantial Bondholders or Lenders	CITIBANK N.A. ITS BRANCHES SUBSIDIARIES AND AFFILIATES	X			
172	All Substantial Bondholders or Lenders	CITIBANK NA		X	X	
173	All Substantial Bondholders or Lenders	Clark Capital Management Group Inc	X			
174	All Substantial Bondholders or Lenders	Cohanzick Management	X			
175	All Substantial Bondholders or Lenders	COMERICA BANK	X			
176	All Substantial Bondholders or Lenders	Crossingbridge Advisors LLC	X			
177	All Substantial Bondholders or Lenders	D. A. DAVIDSON & CO.				X
178	All Substantial Bondholders or Lenders	DE LAGE LANDEN FINANCIAL SERVICES INC.		X	X	
179	All Substantial Bondholders or Lenders	DIE-TECH AND ENGINEERING INC.	X			
180	All Substantial Bondholders or Lenders	E*TRADE SECURITIES LLC		X		
181	All Substantial Bondholders or Lenders	EDWARD D. JONES & CO.	X			
182	All Substantial Bondholders or Lenders	EUROCLEAR BANK SA/NV	X			
183	All Substantial Bondholders or Lenders	Ewing Asset Management	X			
184	All Substantial Bondholders or Lenders	First Ballantyne	X			
185	All Substantial Bondholders or Lenders	First Western Capital Management C	X			
186	All Substantial Bondholders or Lenders	Fulcra Asset Management	X			
187	All Substantial Bondholders or Lenders	Galliard Capital Management	X			
188	All Substantial Bondholders or Lenders	Goldhill Investments	X			
189	All Substantial Bondholders or Lenders	GOLDMAN SACHS & CO. LLC		X	X	
190	All Substantial Bondholders or Lenders	Great West Casualty Co	X			
191	All Substantial Bondholders or Lenders	Great-West Capital Management LLC	X			
192	All Substantial Bondholders or Lenders	Great-West Life Assurance Co/The		X	X	
193	All Substantial Bondholders or Lenders	GSO Capital Partners		X	X	
194	All Substantial Bondholders or Lenders	HAGEMEYER NORTH AMERICA INC.	X			
195	All Substantial Bondholders or Lenders	HARTWIG INC	X			
196	All Substantial Bondholders or Lenders	HILLTOP SECURITIES INC.		X		
197	All Substantial Bondholders or Lenders	Holbrook Holdings	X			
198	All Substantial Bondholders or Lenders	HYG FINANCIAL SERVICES INC.	X			
199	All Substantial Bondholders or Lenders	HYG FINANCIAL SERVICES, INC.	X			
200	All Substantial Bondholders or Lenders	INTERACTIVE BROKERS RETAIL EQUITY CLEARING	X			
201	All Substantial Bondholders or Lenders	INTL FCSTONE FINANCIAL INC.	X			
202	All Substantial Bondholders or Lenders	Invesco Ltd		X	X	
203	All Substantial Bondholders or Lenders	Invesco Powershares Capital Manage	X			
204	All Substantial Bondholders or Lenders	J.P. MORGAN SECURITIES LLC/JPMC	X			
205	All Substantial Bondholders or Lenders	JANNEY MONTGOMERY SCOTT LLC	X			
206	All Substantial Bondholders or Lenders	JPMORGAN CHASE BANK N.A.	X			
207	All Substantial Bondholders or Lenders	JPMORGAN CHASE BANK N.A. AS COLLATERAL AGENT	X			
208	All Substantial Bondholders or Lenders	JPMORGAN CHASE BANK, N.A., AS COLLATERAL AGENT		X	X	
209	All Substantial Bondholders or Lenders	JPMORGAN CHASE BANK, NATIONAL ASSOCIATION		X	X	
210	All Substantial Bondholders or Lenders	KEYBANK NATIONAL ASSOCIATION	X			
211	All Substantial Bondholders or Lenders	Krane Funds Advisors	X			
212	All Substantial Bondholders or Lenders	L&S Advisors Inc	X			
213	All Substantial Bondholders or Lenders	LGT Capital Partners FL AG/Liechte	X			

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214	All Substantial Bondholders or Lenders	LGT Capital Partners Ltd/Switzerland	X			
215	All Substantial Bondholders or Lenders	Loomis Sayles & Company		X	X	
216	All Substantial Bondholders or Lenders	LPL FINANCIAL CORPORATION		X	X	
217	All Substantial Bondholders or Lenders	Lysander Funds Ltd	X			
218	All Substantial Bondholders or Lenders	MacKay Shields LLC	X			
219	All Substantial Bondholders or Lenders	Mackenzie Financial Corp		X		X
220	All Substantial Bondholders or Lenders	Managed Asset Portfolios	X			
221	All Substantial Bondholders or Lenders	Manufacturers Alliance Insurance C	X			
222	All Substantial Bondholders or Lenders	MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED/8862 MLPF&S TS SUB	X			
223	All Substantial Bondholders or Lenders	MITSUBISHI TURBOCHARGER AND ENGINE AMERICA, INC.		X	X	
224	All Substantial Bondholders or Lenders	MORGAN STANLEY SMITH BARNEY LLC		X	X	
225	All Substantial Bondholders or Lenders	MORRIS SOUTH LLC	X			
226	All Substantial Bondholders or Lenders	MUFG UNION BANK, N.A.		X	X	
227	All Substantial Bondholders or Lenders	Murchinson Ltd.	X			
228	All Substantial Bondholders or Lenders	NATIONAL FINANCIAL SERVICES LLC		X	X	
229	All Substantial Bondholders or Lenders	New Generation Advisors	X			
230	All Substantial Bondholders or Lenders	New Jersey Division of Investment	X			
231	All Substantial Bondholders or Lenders	New York Life Insurance Co		X	X	
232	All Substantial Bondholders or Lenders	NEW YORK LIFE INVESTMENT MGT		X	X	
233	All Substantial Bondholders or Lenders	Old Republic Asset Management	X			
234	All Substantial Bondholders or Lenders	Old Republic General Insurance Cor	X			
235	All Substantial Bondholders or Lenders	Old Republic Insurance Co	X			
236	All Substantial Bondholders or Lenders	Old Republic Life Insurance Co	X			
237	All Substantial Bondholders or Lenders	Old Republic National Title Insura	X			
238	All Substantial Bondholders or Lenders	Old Republic Security Assurance Co	X			
239	All Substantial Bondholders or Lenders	Old Republic Surety Co	X			
240	All Substantial Bondholders or Lenders	OPPENHEIMER & CO. INC.		X	X	
241	All Substantial Bondholders or Lenders	PenderFund Capital Management	X			
242	All Substantial Bondholders or Lenders	Pennsylvania Manufacturers Associa	X			
243	All Substantial Bondholders or Lenders	Pennsylvania Manufacturers Indemni	X			
244	All Substantial Bondholders or Lenders	PERSHING LLC	X			
245	All Substantial Bondholders or Lenders	Power Corp of Canada	X			
246	All Substantial Bondholders or Lenders	Principal Life Insurance	X			
247	All Substantial Bondholders or Lenders	Putnam Investments LLC		X	X	
248	All Substantial Bondholders or Lenders	RAYMOND JAMES & ASSOCIATES, INC.		X	X	
249	All Substantial Bondholders or Lenders	RBC CAPITAL MARKETS, LLC		X	X	
250	All Substantial Bondholders or Lenders	RELiance TRUST COMPANY/FIS GLOBAL PLUS	X			
251	All Substantial Bondholders or Lenders	RELiance TRUST COMPANY/FIS TRUSTDESK MKE	X			
252	All Substantial Bondholders or Lenders	RELiance TRUST COMPANY/SWMS1		X		
253	All Substantial Bondholders or Lenders	ReliaStar Life Insurance Company	X			
254	All Substantial Bondholders or Lenders	RiverPark Advisors LLC	X			
255	All Substantial Bondholders or Lenders	ROBERT W. BAIRD & CO. INCORPORATED	X			
256	All Substantial Bondholders or Lenders	SALEM TOOLS INC	X			
257	All Substantial Bondholders or Lenders	SEI PRIVATE TRUST COMPANY/C/O GWP	X			
258	All Substantial Bondholders or Lenders	Skylands Capital Management	X			
259	All Substantial Bondholders or Lenders	SkyRock Investment Management	X			
260	All Substantial Bondholders or Lenders	STATE STREET BANK AND TRUST COMPANY		X	X	
261	All Substantial Bondholders or Lenders	STIFEL, NICOLAUS & COMPANY, INCORPORATED	X			
262	All Substantial Bondholders or Lenders	TCF EQUIPMENT FINANCE A DIVISION OF TCF NATIONAL BANK	X			
263	All Substantial Bondholders or Lenders	TD AMERITRADE CLEARING, INC.	X			
264	All Substantial Bondholders or Lenders	THE BANK OF NEW YORK MELLON/MELLON TRUST OF NEW ENGLAND, NATIONAL ASSOCIATION		X	X	
265	All Substantial Bondholders or Lenders	THE NORTHERN TRUST COMPANY		X	X	
266	All Substantial Bondholders or Lenders	THOMPSON TRACTOR CO. INC.	X			
267	All Substantial Bondholders or Lenders	TRISTATE MACHINERY INC.	X			
268	All Substantial Bondholders or Lenders	U.S. BANCORP INVESTMENTS, INC.	X			
269	All Substantial Bondholders or Lenders	U.S. BANK N.A.		X	X	
270	All Substantial Bondholders or Lenders	UBS FINANCIAL SERVICES INC.		X	X	
271	All Substantial Bondholders or Lenders	UMB BANK, NATIONAL ASSOCIATION	X			
272	All Substantial Bondholders or Lenders	VANGUARD MARKETING CORPORATION	X			
273	All Substantial Bondholders or Lenders	Voya Insurance & Annuity Co	X			
274	All Substantial Bondholders or Lenders	Voya Retirement Insurance & Annuity	X			
275	All Substantial Bondholders or Lenders	Wells Fargo & Co		X	X	
276	All Substantial Bondholders or Lenders	WELLS FARGO BANK, NA		X	X	
277	All Substantial Bondholders or Lenders	Wells Fargo Clearing Services LLC	X			
278	All Substantial Bondholders or Lenders	WELLS FARGO SECURITIES, LLC	X			
279	All Substantial Bondholders or Lenders	Whitebox Advisors	X			
280	Official Statutory Committee Other Professional	Latham & Watkins, LLP		X	X	
281	Other Significant Parties-in-Interest	A R NORTH AMERICA	X			
282	Other Significant Parties-in-Interest	ACCENTURE INTERNATIONAL LIMITED	X			
283	Other Significant Parties-in-Interest	ACCORD MANUFACTURING INC	X			
284	Other Significant Parties-in-Interest	ACCURATE FABRICATION LLC	X			

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285	Other Significant Parties-in-Interest	Ace American Insurance Company	X			
286	Other Significant Parties-in-Interest	ACE HARDWARE US		X	X	
287	Other Significant Parties-in-Interest	ACHIEVEMENT CENTER EASTER SEALS	X			
288	Other Significant Parties-in-Interest	ADVANTAGE COMPONENTS INC	X			
289	Other Significant Parties-in-Interest	AHERN RENTAL	X			
290	Other Significant Parties-in-Interest	AIG International	X			
291	Other Significant Parties-in-Interest	AISLE LOGIC INC	X			
292	Other Significant Parties-in-Interest	ALABAMA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	X			
293	Other Significant Parties-in-Interest	ALABAMA DEPARTMENT OF REVENUE SALES, USE & BUSINESS TAX DIVISION	X			
294	Other Significant Parties-in-Interest	Alabama Federal Court litigation related to discrimination claims of Lewis Alexander.	X			
295	Other Significant Parties-in-Interest	Alabama Power - Birmingham	X			
296	Other Significant Parties-in-Interest	Alfred Karcher GmbH & CO.	X			
297	Other Significant Parties-in-Interest	AL-KO PRODUCTION	X			
298	Other Significant Parties-in-Interest	ALLIED METAL COMPANY	X			
299	Other Significant Parties-in-Interest	ALPHA SINTERED METALS INC	X			
300	Other Significant Parties-in-Interest	AMAZON Europe	X			
301	Other Significant Parties-in-Interest	AMAZON US		X	X	
302	Other Significant Parties-in-Interest	AMERICAN HONDA MOTOR COMPANY INC		X	X	
303	Other Significant Parties-in-Interest	American International Group, Inc. (AIG)		X	X	
304	Other Significant Parties-in-Interest	American Water Works Company		X	X	
305	Other Significant Parties-in-Interest	ANDERSON INDUSTRIAL ENGINES	X			
306	Other Significant Parties-in-Interest	Andrus Intellectual Property Law, LLP	X			
307	Other Significant Parties-in-Interest	Aon Consulting Inc	X			
308	Other Significant Parties-in-Interest	ARGUS INTERNATIONAL LLC	X			
309	Other Significant Parties-in-Interest	ARIZONA TRANSACTION PRIVILEGE & USE TAX	X			
310	Other Significant Parties-in-Interest	ARKANSAS DPARTMENT OF FINANCE/ADMIN	X			
311	Other Significant Parties-in-Interest	Arnold & Porter Kaye Scholer LLP	X			
312	Other Significant Parties-in-Interest	Artic Glacier	X			
313	Other Significant Parties-in-Interest	AT&T		X	X	
314	Other Significant Parties-in-Interest	AT&T LONG DISTANCE	X			
315	Other Significant Parties-in-Interest	Auburn Water Works Borad	X			
316	Other Significant Parties-in-Interest	Avalara, Inc.		X	X	
317	Other Significant Parties-in-Interest	AXA XL America, Inc.	X			
318	Other Significant Parties-in-Interest	Axis Employment Practices Liability	X			
319	Other Significant Parties-in-Interest	Axis Insurance Company	X			
320	Other Significant Parties-in-Interest	BAD BOY, INC	X			
321	Other Significant Parties-in-Interest	Baker & McKenzie - CIS, Limited - Russia	X			
322	Other Significant Parties-in-Interest	Baker & McKenzie LLP		X	X	
323	Other Significant Parties-in-Interest	Baker & McKenzie, Australia	X			
324	Other Significant Parties-in-Interest	BAKER TILLY VIRCHOW KRAUSE LLP	X			
325	Other Significant Parties-in-Interest	Barker Brettell LLP	X			
326	Other Significant Parties-in-Interest	Beck, Chaet, Bamberger & Polsky, S.C.	X			
327	Other Significant Parties-in-Interest	Berkley Insurance Company	X			
328	Other Significant Parties-in-Interest	Billy Goat Properties	X			
329	Other Significant Parties-in-Interest	Black Hills Energy		X	X	
330	Other Significant Parties-in-Interest	Blackline		X	X	
331	Other Significant Parties-in-Interest	Blake, Cassels & Graydon LLP (Ontario, Canada)	X			
332	Other Significant Parties-in-Interest	Bond Schoeneck & King, PLLC	X			
333	Other Significant Parties-in-Interest	BOSSARD NORTH AMERICA INC	X			
334	Other Significant Parties-in-Interest	Brandes Investment Partners, L.P.		X	X	
335	Other Significant Parties-in-Interest	Brian C. Walker	X			
336	Other Significant Parties-in-Interest	BRIGGS & STRATTON CORP OFFICE BUILD	X			
337	Other Significant Parties-in-Interest	Briggs & Stratton Corporation		X	X	
338	Other Significant Parties-in-Interest	Briggs & Stratton Corporation Foundation, Inc.	X			
339	Other Significant Parties-in-Interest	Brown & James	X			
340	Other Significant Parties-in-Interest	Buelow Vetter Buikema Olson & Vliet LLC	X			
341	Other Significant Parties-in-Interest	BULLOCH COUNTY	X			
342	Other Significant Parties-in-Interest	BULLOCH TELEPHONE COOPERATIVE	X			
343	Other Significant Parties-in-Interest	BUNNINGS	X			
344	Other Significant Parties-in-Interest	BURKE BUSINESS PARK LLC	X			
345	Other Significant Parties-in-Interest	Burns White LLC	X			
346	Other Significant Parties-in-Interest	BUTLER COUNTY COLLECTOR	X			
347	Other Significant Parties-in-Interest	CADCO DISTRIBUTION	X			
348	Other Significant Parties-in-Interest	CADD-C-SHREVEPORT SALES AND USE TAX COMMISSION	X			
349	Other Significant Parties-in-Interest	CALIFORNIA STATE BOARD OF EQUALIZATION	X			
350	Other Significant Parties-in-Interest	CALLOWAY COUNTY SHERIFF	X			
351	Other Significant Parties-in-Interest	Cambell Soup Company	X			
352	Other Significant Parties-in-Interest	CANADA REVENUE AGENCY	X			
353	Other Significant Parties-in-Interest	CANADIAN TIRE CORP		X	X	
354	Other Significant Parties-in-Interest	CANASTOTA N/C CORP	X			
355	Other Significant Parties-in-Interest	Cascade Engineering	X			

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356	Other Significant Parties-in-Interest	CATERPILLAR CORPORATION		X	X	X
357	Other Significant Parties-in-Interest	CDW LLC		X	X	
358	Other Significant Parties-in-Interest	CENTURYLINK		X	X	
359	Other Significant Parties-in-Interest	Cetrulo, LLP	X			
360	Other Significant Parties-in-Interest	CHANGZHOU GLOBE CO LTD	X			
361	Other Significant Parties-in-Interest	CHANGZHOU TCOSTAR TOOLS CO LTD	X			
362	Other Significant Parties-in-Interest	Charles I. Story	X			
363	Other Significant Parties-in-Interest	CHARLES RIVER COMMUNICATIONS INC	X			
364	Other Significant Parties-in-Interest	CHARTER COMMUNICATIONS		X	X	
365	Other Significant Parties-in-Interest	Chenhalls Nissen, S.C.	X			
366	Other Significant Parties-in-Interest	CHONGQING YUXIN PINGRUI ELECTRONIC	X			
367	Other Significant Parties-in-Interest	Chubb		X	X	
368	Other Significant Parties-in-Interest	Chubb Specialty Insurance	X			
369	Other Significant Parties-in-Interest	City of Holdrege	X			
370	Other Significant Parties-in-Interest	CITY OF MURRAY CITY CLERKS OFFICE	X			
371	Other Significant Parties-in-Interest	CITY OF POPLAR BLUFF MUNICIPAL UTILITIES	X			
372	Other Significant Parties-in-Interest	CITY OF SHERRILL	X			
373	Other Significant Parties-in-Interest	City of Statesboro	X			
374	Other Significant Parties-in-Interest	CITY OF WAUWATOSA	X			
375	Other Significant Parties-in-Interest	City of Wauwatosa Water	X			
376	Other Significant Parties-in-Interest	Claudia Hartke v. Andre Y. Segal et al.	X			
377	Other Significant Parties-in-Interest	CNA Specialty Lines	X			
378	Other Significant Parties-in-Interest	COILPLUS, INC.	X			
379	Other Significant Parties-in-Interest	COLORADO DEPARTMENT OF REVENUE	X			
380	Other Significant Parties-in-Interest	COMPTROLLER OF MARYLAND	X			
381	Other Significant Parties-in-Interest	Constellation Gas Box 5473	X			
382	Other Significant Parties-in-Interest	Continental Casualty Corporation	X			
383	Other Significant Parties-in-Interest	Cooper Tire		X	X	
384	Other Significant Parties-in-Interest	Corporation Service Company			X	
385	Other Significant Parties-in-Interest	Corptax	X			
386	Other Significant Parties-in-Interest	Corsearch Inc	X			
387	Other Significant Parties-in-Interest	COSTCO		X	X	
388	Other Significant Parties-in-Interest	CPA Global Limited	X			
389	Other Significant Parties-in-Interest	CRIVELLO CARLSON SC	X			
390	Other Significant Parties-in-Interest	CSC ServiceWorks, Inc.		X	X	
391	Other Significant Parties-in-Interest	CUMBERLAND PLASTIC SOLUTIONS	X			
392	Other Significant Parties-in-Interest	CUTTING TOOLS INC	X			
393	Other Significant Parties-in-Interest	D & H INDUSTRIES	X			
394	Other Significant Parties-in-Interest	Daihatsu Motor Co	X			
395	Other Significant Parties-in-Interest	Darger Errante Yavitz & Blau LLP	X			
396	Other Significant Parties-in-Interest	Davis Wright Tremaine, LLP			X	
397	Other Significant Parties-in-Interest	DBS COMPANY LTD	X			
398	Other Significant Parties-in-Interest	DE AMERTEK CORP	X			
399	Other Significant Parties-in-Interest	Deere & Company		X	X	
400	Other Significant Parties-in-Interest	Deloitte & Touche LLP	X			
401	Other Significant Parties-in-Interest	Deloitte Tax	X			
402	Other Significant Parties-in-Interest	DeMarco Intellectual Property, LLC	X			
403	Other Significant Parties-in-Interest	DESOTO PARISH	X			
404	Other Significant Parties-in-Interest	DEVRIES INTERNATIONAL	X			
405	Other Significant Parties-in-Interest	DIEMASTERS MANUFACTURING INC	X			
406	Other Significant Parties-in-Interest	Dimensional Fund Advisors, L.P.		X	X	
407	Other Significant Parties-in-Interest	Direct Energy Business PA	X			
408	Other Significant Parties-in-Interest	DIVISION OF TAXATION KANSAS DEPARTMENT OF REVENUE	X			
409	Other Significant Parties-in-Interest	Dixie Electric Cooperative (AL)	X			
410	Other Significant Parties-in-Interest	DONALDSON COMPANY INC		X	X	
411	Other Significant Parties-in-Interest	Drew Coates	X			
412	Other Significant Parties-in-Interest	Duane Morris, LLP		X	X	
413	Other Significant Parties-in-Interest	DUCHARME MCMILLEN & ASSOCIATES	X			
414	Other Significant Parties-in-Interest	DUTCHLAND PLASTICS LLC	X			
415	Other Significant Parties-in-Interest	EAST PENN MANUFACTURING CO INC	X			
416	Other Significant Parties-in-Interest	ECOMM1	X			
417	Other Significant Parties-in-Interest	ELOFIC INDUSTRIES LIMITED	X			
418	Other Significant Parties-in-Interest	Endurance American Insurance Company	X			
419	Other Significant Parties-in-Interest	ENGINEERED EXHAUST SYSTEM/B-T	X			
420	Other Significant Parties-in-Interest	Equal Employment Opportunity Commission Charge related to Bethany Bohmann.	X			
421	Other Significant Parties-in-Interest	Equal Employment Opportunity Commission Charge related to Jurline Baker.	X			
422	Other Significant Parties-in-Interest	Equal Employment Opportunity Commission Charge related to Maggie Martinez.	X			
423	Other Significant Parties-in-Interest	Equal Employment Opportunity Commission Charge related to Rhonda Triplett.	X			
424	Other Significant Parties-in-Interest	Equal Employment Opportunity Commission Charge related to Ronnie Patterson.	X			
425	Other Significant Parties-in-Interest	Equal Employment Opportunity Commission Charge related to Sandra Stevens.	X			
426	Other Significant Parties-in-Interest	EQUITY INDUSTRIAL SHERRILL LP	X			



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427	Other Significant Parties-in-Interest	ESMARK STEEL GROUP MIDWEST	X			
428	Other Significant Parties-in-Interest	ESSEX GROUP INC	X			
429	Other Significant Parties-in-Interest	Estate of Visakay, William v. Briggs & Stratton Corporation.	X			
430	Other Significant Parties-in-Interest	EUROL B.V.	X			
431	Other Significant Parties-in-Interest	Evanston Insurance Company	X			
432	Other Significant Parties-in-Interest	EXCEL INDUSTRIES INC		X	X	
433	Other Significant Parties-in-Interest	Faegre Drinker Biddle & Reath LLP	X			
434	Other Significant Parties-in-Interest	Faircloth Melton Sobel & Bash, LLC	X			
435	Other Significant Parties-in-Interest	Federal Insurance Company	X			
436	Other Significant Parties-in-Interest	FEDERAL MOGUL CORPORATION	X			
437	Other Significant Parties-in-Interest	FEDERAL MOGUL SEVIERVILLE INC	X			
438	Other Significant Parties-in-Interest	FEMCO INC	X			
439	Other Significant Parties-in-Interest	FIABA SRL	X			
440	Other Significant Parties-in-Interest	Fidelity		X	X	
441	Other Significant Parties-in-Interest	FISHER BARTON BLADES INC	X			
442	Other Significant Parties-in-Interest	FLAMBEAU CORPORATION	X			
443	Other Significant Parties-in-Interest	FLORIDA DEPARTMENT OF REVENUE	X			
444	Other Significant Parties-in-Interest	FOGO SP. Z O.O.	X			
445	Other Significant Parties-in-Interest	Foley & Lardner LLP	X			
446	Other Significant Parties-in-Interest	FONG CHEN PLASTICS TECH IND	X			
447	Other Significant Parties-in-Interest	Ford & Harrison LLP	X			
448	Other Significant Parties-in-Interest	Fort Motte, LLC	X			
449	Other Significant Parties-in-Interest	Fort Pierce Utilities Auth	X			
450	Other Significant Parties-in-Interest	Fort Pierce Utilities Auth	X			
451	Other Significant Parties-in-Interest	Fox Rothschild LLP	X			
452	Other Significant Parties-in-Interest	FR Georgia, LLC	X			
453	Other Significant Parties-in-Interest	Frank M. Jaehnert	X			
454	Other Significant Parties-in-Interest	FREUDENBERG-NOK	X			
455	Other Significant Parties-in-Interest	FUTURA VORSORGESTIFTUNG	X			
456	Other Significant Parties-in-Interest	G H TOOL & MOLD INC	X			
457	Other Significant Parties-in-Interest	GATOR TAIL, LLC	X			
458	Other Significant Parties-in-Interest	Gemini Insurance Company	X			
459	Other Significant Parties-in-Interest	GENERAC POWER	X			
460	Other Significant Parties-in-Interest	Generac Power Systems, Inc.	X			
461	Other Significant Parties-in-Interest	GEORGIA DEPARTMENT OF NATURAL RESOURCES	X			
462	Other Significant Parties-in-Interest	GEORGIA DEPARTMENT OF REVENUE	X			
463	Other Significant Parties-in-Interest	Georgia Power	X			
464	Other Significant Parties-in-Interest	GKN SINTER METALS	X			
465	Other Significant Parties-in-Interest	Godfrey & Kahn, S.C.	X			
466	Other Significant Parties-in-Interest	Goldberg Segalla LLP	X			
467	Other Significant Parties-in-Interest	GOLDEN EAGLE DIST. CORP.	X			
468	Other Significant Parties-in-Interest	GOOSSEN & SCHULTZ CPAS LLP	X			
469	Other Significant Parties-in-Interest	Gordon & Rees LLP	X			
470	Other Significant Parties-in-Interest	Grant Thornton LLP		X	X	
471	Other Significant Parties-in-Interest	Great American Insurance Group		X		
472	Other Significant Parties-in-Interest	GREAT CENTRAL TURF INC	X			
473	Other Significant Parties-in-Interest	GREEN BAY PACKAGING INC	X			
474	Other Significant Parties-in-Interest	Greenberg Traurig, PA		X		
475	Other Significant Parties-in-Interest	GVS FILTRATION INC	X			
476	Other Significant Parties-in-Interest	Hansen Reynolds LLC	X			
477	Other Significant Parties-in-Interest	Haynsworth Sinkler Boyd, PA	X			
478	Other Significant Parties-in-Interest	Henrik C. Slipsager	X			
479	Other Significant Parties-in-Interest	HENRY COUNTY TAX COMMISSIONER	X			
480	Other Significant Parties-in-Interest	HILAIRE VAN DER HAEGHE	X			
481	Other Significant Parties-in-Interest	HOFFER PLASTICS CORPORATION	X			
482	Other Significant Parties-in-Interest	HOME DEPOT INC			X	
483	Other Significant Parties-in-Interest	Honda Motor Co, Ltd.		X	X	
484	Other Significant Parties-in-Interest	HOP	X			
485	Other Significant Parties-in-Interest	Hunch Family Limited Partnerships	X			
486	Other Significant Parties-in-Interest	Huron Capital	X			
487	Other Significant Parties-in-Interest	HUSQVARNA OUTDOOR	X			
488	Other Significant Parties-in-Interest	HUSQVARNA POLAND SP	X			
489	Other Significant Parties-in-Interest	HYDRO-GEAR LP	X			
490	Other Significant Parties-in-Interest	IHI AGRI-TECH CORPORATION	X			
491	Other Significant Parties-in-Interest	ILLINOIS DEPARTMENT OF REVENUE	X			
492	Other Significant Parties-in-Interest	Imai, Tadlock, Keeney & Cordery	X			
493	Other Significant Parties-in-Interest	IMPERIAL ZINC CORPORATION	X			
494	Other Significant Parties-in-Interest	INDIANA DEPARTMENT OF REVENUE	X			
495	Other Significant Parties-in-Interest	INTIMIDATOR, INC	X			
496	Other Significant Parties-in-Interest	IPAN Intellectual Property Associates Network LLC	X			
497	Other Significant Parties-in-Interest	ISEKI FRANCE SAS	X			

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498	Other Significant Parties-in-Interest	ISEKI-MASCHINEN-GMBH	X			
499	Other Significant Parties-in-Interest	Itron, Inc.		X		
500	Other Significant Parties-in-Interest	JACKSON COUNTY COLLECTOR	X			
501	Other Significant Parties-in-Interest	JEFFERSON PARISH SHERIFF	X			
502	Other Significant Parties-in-Interest	JIANGSU JIANGHUI ENGINE CO LTD	X			
503	Other Significant Parties-in-Interest	JOHN DEERE POWER PRODUCTS	X			
504	Other Significant Parties-in-Interest	JOHNSON ELECTRIC NORTH AMERICA INC	X			
505	Other Significant Parties-in-Interest	JONCO INDUSTRIES	X			
506	Other Significant Parties-in-Interest	JONES PLASTIC & ENGINEERING CO LLC	X			
507	Other Significant Parties-in-Interest	JSC KRASNY OCTIABR	X			
508	Other Significant Parties-in-Interest	Kawasaki Heavy Industries, Ltd		X	X	
509	Other Significant Parties-in-Interest	Kean Miller LLP	X			
510	Other Significant Parties-in-Interest	Keith R. McLaughlin	X			
511	Other Significant Parties-in-Interest	KELLEY JASONS MCGOWAN SPINELLI & HANNA	X			
512	Other Significant Parties-in-Interest	KENTUCKY STATE TREASURER	X			
513	Other Significant Parties-in-Interest	KING & SPALDING		X	X	
514	Other Significant Parties-in-Interest	KJM CUSTOM COMPONENTS LLC	X			
515	Other Significant Parties-in-Interest	Kohler Co.		X	X	
516	Other Significant Parties-in-Interest	Kopka Pinkus Dolin PC 04-3597929 - IL & IN	X			
517	Other Significant Parties-in-Interest	KPMG	X			
518	Other Significant Parties-in-Interest	KPMG LLP	X			
519	Other Significant Parties-in-Interest	KULICKE & SOFFA INDUSTRIES INC	X			
520	Other Significant Parties-in-Interest	L & S LANGCO PROPERTIES LLC	X			
521	Other Significant Parties-in-Interest	Landscape Forms	X			
522	Other Significant Parties-in-Interest	LASER AMP	X			
523	Other Significant Parties-in-Interest	LATHROP GPM LLP	X			
524	Other Significant Parties-in-Interest	LEE CL OF AUBURN, OPELIK & PHENIX CITY	X			
525	Other Significant Parties-in-Interest	LEE COUNTY REVENUE COMMISSIONER	X			
526	Other Significant Parties-in-Interest	Leeds Industrial Park, Inc.	X			
527	Other Significant Parties-in-Interest	LELAND POWELL FASTENERS LLC	X			
528	Other Significant Parties-in-Interest	Lennox International, Inc.		X	X	
529	Other Significant Parties-in-Interest	LEPCO	X			
530	Other Significant Parties-in-Interest	Lewis Logistics	X			
531	Other Significant Parties-in-Interest	LG CHEM, LTD.		X	X	
532	Other Significant Parties-in-Interest	LIMESTONE HOLDINGS INC	X			
533	Other Significant Parties-in-Interest	Littler Mendelson, PC			X	X
534	Other Significant Parties-in-Interest	Loachapoka Water Authority	X			
535	Other Significant Parties-in-Interest	Loeb & Loeb			X	
536	Other Significant Parties-in-Interest	LOUISIANA DEPARTMENT OF REVENUE	X			
537	Other Significant Parties-in-Interest	LOWES CANADA	X			
538	Other Significant Parties-in-Interest	LUDLOW MANUFACTURING INC	X			
539	Other Significant Parties-in-Interest	LYDALL SEALING SOLUTIONS INC	X			
540	Other Significant Parties-in-Interest	Lydall, Inc		X		
541	Other Significant Parties-in-Interest	Magna Carta Insurance, LTD	X			
542	Other Significant Parties-in-Interest	MAINE REVENUE SERVICES	X			
543	Other Significant Parties-in-Interest	MANITOWOC TOOL & MANUFACTURING LLC	X			
544	Other Significant Parties-in-Interest	MARATHON HEALTH LLC	X			
545	Other Significant Parties-in-Interest	Marsh JLT Specialty	X			
546	Other Significant Parties-in-Interest	Marsh USA Inc	X			
547	Other Significant Parties-in-Interest	MARTIN WHEEL CO INC	X			
548	Other Significant Parties-in-Interest	MASKINHANDLER INDKOBSRINGEN A/S	X			
549	Other Significant Parties-in-Interest	MASPORT LIMITED	X			
550	Other Significant Parties-in-Interest	MASSACHUSETTS DEPARTMENT OF REVENUE	X			
551	Other Significant Parties-in-Interest	Mazutti Ribas Stern	X			
552	Other Significant Parties-in-Interest	McCarter & English, LLP	X			
553	Other Significant Parties-in-Interest	McCormick Law Firm	X			
554	Other Significant Parties-in-Interest	McElroy, Deutsch, Mulvaney & Carpenter, LLP	X			
555	Other Significant Parties-in-Interest	McMillan LLP	X			
556	Other Significant Parties-in-Interest	MENARDS	X			
557	Other Significant Parties-in-Interest	MERCER HUMAN RESOURCE		X		
558	Other Significant Parties-in-Interest	MERCURY MARINE			X	X
559	Other Significant Parties-in-Interest	METAL CONVERSIONS LTD	X			
560	Other Significant Parties-in-Interest	METAL TECHNOLOGIES	X			
561	Other Significant Parties-in-Interest	METALCRAFT OF MAYVIL	X			
562	Other Significant Parties-in-Interest	Metalcraft of Mayville, Inc.	X			
563	Other Significant Parties-in-Interest	METALS USA CARBON FLAT ROLLED INC	X			
564	Other Significant Parties-in-Interest	MICHIGAN DEPARTMENT OF TREASURY	X			
565	Other Significant Parties-in-Interest	Mid-South Investments, Inc.	X			
566	Other Significant Parties-in-Interest	Miles & Stockbridge, P.C.	X			
567	Other Significant Parties-in-Interest	MILWAUKEE METROPOLITAN SEWERAGE DISTRICT: MMSD	X			
568	Other Significant Parties-in-Interest	MISSISSIPPI DEPARTMENT OF REVENUE	X			

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569	Other Significant Parties-in-Interest	Missouri Commission on Human Rights / Equal Employment Opportunity Commission Charge related to Sandy Deering.	X			
570	Other Significant Parties-in-Interest	MISSOURI DEPARTMENT OF NATURAL RESOURCES	X			
571	Other Significant Parties-in-Interest	MISSOURI DEPARTMENT OF REVENUE DIVISION OF TAXATION AND COLLECTION	X			
572	Other Significant Parties-in-Interest	MN DEPARTMENT OF REVENUE	X			
573	Other Significant Parties-in-Interest	MONITOR MANUFACTURING COMPANY	X			
574	Other Significant Parties-in-Interest	MORIDGE MANUFACTURIN	X			
575	Other Significant Parties-in-Interest	MOTION INDUSTRIES INC	X			
576	Other Significant Parties-in-Interest	MRA	X			
577	Other Significant Parties-in-Interest	MTD Consumer Lawn Mowers	X			
578	Other Significant Parties-in-Interest	MTD HUNGARIA KFT	X			
579	Other Significant Parties-in-Interest	MTD PRODUCTS INC		X	X	X
580	Other Significant Parties-in-Interest	Municipal Util and City Cable	X			
581	Other Significant Parties-in-Interest	Municipal Util and City Cable Poplar Bluff West, MO	X			
582	Other Significant Parties-in-Interest	Murray Electric System	X			
583	Other Significant Parties-in-Interest	Murray Municipal Utilities	X			
584	Other Significant Parties-in-Interest	Murray Municipal Utilities	X			
585	Other Significant Parties-in-Interest	Murray Natural Gas	X			
586	Other Significant Parties-in-Interest	NANTONG WOTELI MACHINERY	X			
587	Other Significant Parties-in-Interest	National Grid			X	
588	Other Significant Parties-in-Interest	NATIONAL INFORMATION SOLUTIONS	X			
589	Other Significant Parties-in-Interest	National Materials Corp.	X			
590	Other Significant Parties-in-Interest	NATIONAL METALWARES LP	X			
591	Other Significant Parties-in-Interest	National Union Fire Insurance Company of Pittsburgh, PA	X			
592	Other Significant Parties-in-Interest	NC DEPARTMENT OF REVENUE SALES AND USE TAX DIVISION	X			
593	Other Significant Parties-in-Interest	NEBRASKA DEPARTMENT OF REVENUE	X			
594	Other Significant Parties-in-Interest	NEVADA DEPARTMENT OF TAXATION	X			
595	Other Significant Parties-in-Interest	NEW YORK DEPARTMENT OF TAXATION AND FINANCE	X			
596	Other Significant Parties-in-Interest	New York Power Authority		X	X	
597	Other Significant Parties-in-Interest	Nikki America	X			
598	Other Significant Parties-in-Interest	NINGBO DAYE GARDEN	X			
599	Other Significant Parties-in-Interest	NJ DIVISION OF TAXATION	X			
600	Other Significant Parties-in-Interest	Nordson Corporation		X	X	
601	Other Significant Parties-in-Interest	NTD Patent & Trade Mark Agency Limited	X			
602	Other Significant Parties-in-Interest	O'CONNOR'S LAWN & GARDEN	X			
603	Other Significant Parties-in-Interest	Ogletree Deakins Nash Smoak & Stewart, PC	X			
604	Other Significant Parties-in-Interest	OGURA INDUSTRIAL CORP	X			
605	Other Significant Parties-in-Interest	OHIO DEPARTMENT OF TAXATION	X			
606	Other Significant Parties-in-Interest	OKLAHOMA TAX COMMISSION BUSINESS TAX DIVISION	X			
607	Other Significant Parties-in-Interest	One Stone LLC	X			
608	Other Significant Parties-in-Interest	ONX3 LLC	X			
609	Other Significant Parties-in-Interest	Orangeberg Dept of Public Utilities	X			
610	Other Significant Parties-in-Interest	ORCHID MONROE LLC	X			
611	Other Significant Parties-in-Interest	OSCAR WILSON ENGINE & PARTS INC	X			
612	Other Significant Parties-in-Interest	PACE DISTRIBUTION	X			
613	Other Significant Parties-in-Interest	Patricia L. Kampling	X			
614	Other Significant Parties-in-Interest	Pending Appeal to the Wisconsin Labor & Industry Review Commission related to dismissal of a discrimination charge alleged by John Ford.	X			
615	Other Significant Parties-in-Interest	PENNSYLVANIA DEPARTMENT OF REV	X			
616	Other Significant Parties-in-Interest	Perkins Coie, LLP		X	X	
617	Other Significant Parties-in-Interest	PHELPS COUNTY TREASURER	X			
618	Other Significant Parties-in-Interest	Picospray, Inc.	X			
619	Other Significant Parties-in-Interest	PLASTIC COMPONENTS INC	X			
620	Other Significant Parties-in-Interest	PLASTOCON INC	X			
621	Other Significant Parties-in-Interest	POPLAR BLUFF TOOL & DIE	X			
622	Other Significant Parties-in-Interest	POSITION LOGIC LLC	X			
623	Other Significant Parties-in-Interest	POWER DISTRIBUTORS	X			
624	Other Significant Parties-in-Interest	Power Distributors, LLC	X			
625	Other Significant Parties-in-Interest	PRECISION CABLE ASSEMBLIES INC	X			
626	Other Significant Parties-in-Interest	Premium Funding Associates, Inc.	X			
627	Other Significant Parties-in-Interest	PRICEWATERHOUSECOOPERS LLP	X			
628	Other Significant Parties-in-Interest	PRO UNLIMITED INC		X	X	
629	Other Significant Parties-in-Interest	PWC INTERNATIONAL ASSIGNMENT SERVIC	X			
630	Other Significant Parties-in-Interest	QBE Insurance Company		X	X	
631	Other Significant Parties-in-Interest	QUALITY MANUFACTURING COMPANY	X			
632	Other Significant Parties-in-Interest	Quarles & Brady LLP	X			
633	Other Significant Parties-in-Interest	R R DONNELLEY & SONS COMPANY		X	X	
634	Other Significant Parties-in-Interest	Rassers Advocaten	X			
635	Other Significant Parties-in-Interest	Rathe IP Law	X			
636	Other Significant Parties-in-Interest	RED FLAG GROUP INC	X			
637	Other Significant Parties-in-Interest	Reed Smith, LLP	X			
638	Other Significant Parties-in-Interest	REVERE PLASTICS SYSTEMS LLC	X			
639	Other Significant Parties-in-Interest	RHODE ISLAND DIVISION OF TAXATION	X			

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640	Other Significant Parties-in-Interest	ROI SOLUTIONS LLC	X			
641	Other Significant Parties-in-Interest	Roth Investment Holdings, LLC	X			
642	Other Significant Parties-in-Interest	RSM US LLP		X	X	
643	Other Significant Parties-in-Interest	RUIXING CARBURETOR MANUFACTURING	X			
644	Other Significant Parties-in-Interest	Rumberger, Kirk & Caldwell, PA	X			
645	Other Significant Parties-in-Interest	Russell, Clarence	X			
646	Other Significant Parties-in-Interest	SABINE PARISH SALES AND USE TAX COMMISSION	X			
647	Other Significant Parties-in-Interest	SABRE FRANCE	X			
648	Other Significant Parties-in-Interest	Safety National Casualty Corporation		X	X	X
649	Other Significant Parties-in-Interest	SALES/USE TAX PROCESSING IOWA DEPT OF REVENUE AND FINA	X			
650	Other Significant Parties-in-Interest	Sandberg, Phoenix & von Gontard, PC	X			
651	Other Significant Parties-in-Interest	Sandler, Travis & Rosenberg, PA	X			
652	Other Significant Parties-in-Interest	Sara A. Greenstein	X			
653	Other Significant Parties-in-Interest	SC DEPARTMENT OF REVENUE	X			
654	Other Significant Parties-in-Interest	Scag Power Equipment	X			
655	Other Significant Parties-in-Interest	SCHAEFER TOOL & MFG CO INC	X			
656	Other Significant Parties-in-Interest	SEARS		X	X	
657	Other Significant Parties-in-Interest	SEATS INCORPORATED	X			
658	Other Significant Parties-in-Interest	SENTRY STEEL SERVICE INC	X			
659	Other Significant Parties-in-Interest	SHANDONG HUASHENG PESTICIDE	X			
660	Other Significant Parties-in-Interest	SHEFFIELD FINANCIAL A DIV OF BB&T	X			
661	Other Significant Parties-in-Interest	Shumaker, Loop & Kendrick, LLP	X			
662	Other Significant Parties-in-Interest	Smith Moore Leatherwood LLP	X			
663	Other Significant Parties-in-Interest	Sompo International		X	X	
664	Other Significant Parties-in-Interest	Spencer Fane LLP	X			
665	Other Significant Parties-in-Interest	Spire		X	X	
666	Other Significant Parties-in-Interest	Spire Marketing Inc	X			
667	Other Significant Parties-in-Interest	Spire/Alagasco	X			
668	Other Significant Parties-in-Interest	Sprague Operating Resources	X			
669	Other Significant Parties-in-Interest	SQUARE STAMPING MFG CORP	X			
670	Other Significant Parties-in-Interest	SST BEARING CORPORATION	X			
671	Other Significant Parties-in-Interest	ST LUCIE COUNTY TAX COLLECTOR	X			
672	Other Significant Parties-in-Interest	STARTING USA CORPORATION	X			
673	Other Significant Parties-in-Interest	STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES	X			
674	Other Significant Parties-in-Interest	STATE OF NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER	X			
675	Other Significant Parties-in-Interest	STATE OF WASHINGTON DEPARTMENT OF REVENUE	X			
676	Other Significant Parties-in-Interest	Stevens Institute of Technology	X			
677	Other Significant Parties-in-Interest	STIGA S.P.A	X			
678	Other Significant Parties-in-Interest	STIGA SLOVAKIA	X			
679	Other Significant Parties-in-Interest	STIHL		X	X	X
680	Other Significant Parties-in-Interest	Stock Insurance Company	X			
681	Other Significant Parties-in-Interest	STOCKBRIDGE TAX COLLECTOR	X			
682	Other Significant Parties-in-Interest	STOCKBRIDGE VALLEY CENTRAL SCHOOL	X			
683	Other Significant Parties-in-Interest	SUCCESSFACTORS INC	X			
684	Other Significant Parties-in-Interest	SUMEC HARDWARE & TOO	X			
685	Other Significant Parties-in-Interest	SUMEC HARDWARE AND TOOLS CO LTD	X			
686	Other Significant Parties-in-Interest	SUNSTATE EQUIPMENT	X			
687	Other Significant Parties-in-Interest	SUZHOU ERMA MACHINERY CO., LTD	X			
688	Other Significant Parties-in-Interest	Swartz Campbell, LLC	X			
689	Other Significant Parties-in-Interest	SYNCHRONY BANK	X			
690	Other Significant Parties-in-Interest	T2_CO-OP	X			
691	Other Significant Parties-in-Interest	TA Lawyers	X			
692	Other Significant Parties-in-Interest	TA LAWYERS GkJ	X			
693	Other Significant Parties-in-Interest	TAX RESOURCE GROUP INC	X			
694	Other Significant Parties-in-Interest	Technronic Industries		X	X	
695	Other Significant Parties-in-Interest	TENNESSEE DEPARTMENT OF REVENUE	X			
696	Other Significant Parties-in-Interest	TEXAS COMPTROLLER PUBLIC ACCOUNTS	X			
697	Other Significant Parties-in-Interest	THE CARLSTAR GROUP LLC	X			
698	Other Significant Parties-in-Interest	The Exmark Litigation.	X			
699	Other Significant Parties-in-Interest	THE IFH GROUP INC	X			
700	Other Significant Parties-in-Interest	The Toro Company		X	X	
701	Other Significant Parties-in-Interest	The Vanguard Group, Inc.		X	X	
702	Other Significant Parties-in-Interest	THERMOTECH LLC	X			
703	Other Significant Parties-in-Interest	THOMSON PLASTICS INC	X			
704	Other Significant Parties-in-Interest	TI Investors of Germantown I LLC	X			
705	Other Significant Parties-in-Interest	TOLL TRANSPORT PTY LTD	X			
706	Other Significant Parties-in-Interest	TORCH IMPORT & EXPORT CO LTD	X			
707	Other Significant Parties-in-Interest	TORO Consumer	X			
708	Other Significant Parties-in-Interest	TOWN AND COUNTY OF ONEIDA	X			
709	Other Significant Parties-in-Interest	TOWN OF PORT WASHINGTON	X			
710	Other Significant Parties-in-Interest	TOWN OF VERNON	X			

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711	Other Significant Parties-in-Interest	TOWNE REALTY COMMERCIAL	X			
712	Other Significant Parties-in-Interest	TRANS INTERNATIONAL LLC	X			
713	Other Significant Parties-in-Interest	Transportation Insurance Company	X			
714	Other Significant Parties-in-Interest	Travelers Casualty and Surety Company of America	X			
715	Other Significant Parties-in-Interest	Travelers Property Casualty Company of America	X			
716	Other Significant Parties-in-Interest	TREND TECHNOLOGIES LLC	X			
717	Other Significant Parties-in-Interest	TURNING STONE CASINO	X			
718	Other Significant Parties-in-Interest	TUTELAR TECHNOLOGIES INC	X			
719	Other Significant Parties-in-Interest	TWO RIVERS MARKETING	X			
720	Other Significant Parties-in-Interest	U S BANK CORPORATE PAYMENT SYSTEM	X			
721	Other Significant Parties-in-Interest	UNITED RENTAL		X	X	X
722	Other Significant Parties-in-Interest	UNITED STATES ENVIRONMENTAL PROTECTION AGENCY	X			
723	Other Significant Parties-in-Interest	Universal Forest Products	X			
724	Other Significant Parties-in-Interest	US DEPARTMENT OF TRANSPORTATION		X	X	X
725	Other Significant Parties-in-Interest	VALVOLINE (AUSTRALIA) PTY LTD	X			
726	Other Significant Parties-in-Interest	Vertex		X	X	
727	Other Significant Parties-in-Interest	Viktor Coates	X			
728	Other Significant Parties-in-Interest	Village of Germantown	X			
729	Other Significant Parties-in-Interest	Village of Menomonee Falls	X			
730	Other Significant Parties-in-Interest	VIRGINIA DEPARTMENT OF TAXATION	X			
731	Other Significant Parties-in-Interest	von Briesen & Roper, s.c.	X			
732	Other Significant Parties-in-Interest	VVS CENTRAL SCHOOL	X			
733	Other Significant Parties-in-Interest	Walton EMC	X			
734	Other Significant Parties-in-Interest	WAUKESHA COUNTY TREASURER	X			
735	Other Significant Parties-in-Interest	WE Energies	X			
736	Other Significant Parties-in-Interest	WEIDPLAS NORTH AMERICA LLC	X			
737	Other Significant Parties-in-Interest	Weil Gotshal & Manges	X			
738	Other Significant Parties-in-Interest	WELLS FARGO COMMERCIAL DIST FINANCE	X			
739	Other Significant Parties-in-Interest	WESTROCK RKT COMPANY	X			
740	Other Significant Parties-in-Interest	White & Williams	X			
741	Other Significant Parties-in-Interest	Willis (Bermuda) Limited	X			
742	Other Significant Parties-in-Interest	Willis Limited	X			
743	Other Significant Parties-in-Interest	WILLIS OF WISCONSIN INC	X			
744	Other Significant Parties-in-Interest	Willis Towers Watson Midwest, Inc.	X			
745	Other Significant Parties-in-Interest	Windstream NuVox, Inc.	X			
746	Other Significant Parties-in-Interest	WISCONSIN DEPARTMENT OF NATURAL RESOURCES	X			
747	Other Significant Parties-in-Interest	WISCONSIN DEPARTMENT OF REVENUE	X			
748	Other Significant Parties-in-Interest	Wisconsin Department of Workforce Development, Equal Rights Division, Complaint related to Michael Marty.	X			
749	Other Significant Parties-in-Interest	Wisconsin Department of Workforce Development, Equal Rights Division, Complaint related to Zeljko Djykie.	X			
750	Other Significant Parties-in-Interest	WISCRAFT INC	X			
751	Other Significant Parties-in-Interest	WNA London	X			
752	Other Significant Parties-in-Interest	Woodside Ventures, Inc.	X			
753	Other Significant Parties-in-Interest	Workers' Compensation Retaliation Claim related to Dion Harper. Plaintiff is Dion Harper and the case is pending in Lee County, Alabama Circuit Court.	X			
754	Other Significant Parties-in-Interest	WRIGHT METAL PRODUCTS CRATES LLC	X			
755	Other Significant Parties-in-Interest	WRWP LLC	X			
756	Other Significant Parties-in-Interest	WURTH ADAMS NUT AND BOLT CO	X			
757	Other Significant Parties-in-Interest	WURTH REVCAR FASTENERS INC	X			
758	Other Significant Parties-in-Interest	WYOMING DEPARTMENT OF REVENUE	X			
759	Other Significant Parties-in-Interest	XL Insurance America, Inc.	X			
760	Other Significant Parties-in-Interest	YALE EQUIPMENT & SERVICES INC	X			
761	Other Significant Parties-in-Interest	YANMAR AMERICA CORPORATION	X			
762	Other Significant Parties-in-Interest	YONGKANG LAVOR WASH EQUIPMENTCO.LTD	X			
763	Other Significant Parties-in-Interest	YURAH CORP BSAS	X			
764	Other Significant Parties-in-Interest	ZHEJIANG CHANGJIANG MACHINERY CO	X			
765	Other Significant Parties-in-Interest	ZHEJIANG CONSTANT ENGINE	X			
766	Other Significant Parties-in-Interest	ZHEJIANG ZHONGJIAN TECHNOLOGY	X			
767	Other Significant Parties-in-Interest	ZIEN INCORPORATED	X			
768	Other Significant Parties-in-Interest	Zurich American Insurance Company/ Zurich Surety		X	X	X
769	Other Significant Parties-in-Interest Attorneys	Adam Miller, Trial Attorney	X			
770	Other Significant Parties-in-Interest Attorneys	Carole Ryzek, Trial Attorney	X			
771	Other Significant Parties-in-Interest Attorneys	CHIEF JUDGE KATHY A. SURRAT-STATES	X			
772	Other Significant Parties-in-Interest Attorneys	Daniel J. Casamatta, Acting United States Trustee	X			
773	Other Significant Parties-in-Interest Attorneys	James Moeller	X			
774	Other Significant Parties-in-Interest Attorneys	John Howley, Jr.	X			
775	Other Significant Parties-in-Interest Attorneys	Joseph Schlotzhauer, Trial Attorney	X			
776	Other Significant Parties-in-Interest Attorneys	JUDGE BARRY S. SHERMER	X			
777	Other Significant Parties-in-Interest Attorneys	Linda Truccano	X			
778	Other Significant Parties-in-Interest Attorneys	Lloyd Mueller, Trial Attorney	X			
779	Other Significant Parties-in-Interest Attorneys	Matthew Parke	X			
780	Other Significant Parties-in-Interest Attorneys	Paul Randolph, Assistant U.S. Trustee	X			
781	Other Significant Parties-in-Interest Attorneys	Sherri L. Wattenbarger, Trial Attorney	X			

No.	EY Category	Entity Name (Full Name as per PILL)	No Connection	Prior Connection	Current Connection	Outstanding
782	Other Significant Parties-in-Interest Attorneys	Shontelle McCoy	X			
783	Parties to the Debtors Significant Executory Contracts and Leases	AJ&V Franklin Trustees	X			
784	Parties to the Debtors Significant Executory Contracts and Leases	American Alternative Insurance Corporation	X			
785	Parties to the Debtors Significant Executory Contracts and Leases	Badger Industrial Trucks, Inc.	X			
786	Parties to the Debtors Significant Executory Contracts and Leases	Bank of America Merrill Lynch	X			
787	Parties to the Debtors Significant Executory Contracts and Leases	Bank of America Scranton Standby Trade Operations	X			
788	Parties to the Debtors Significant Executory Contracts and Leases	Bank of America, N.A.		X	X	
789	Parties to the Debtors Significant Executory Contracts and Leases	Bank of Montreal		X	X	
790	Parties to the Debtors Significant Executory Contracts and Leases	Burleigh Partners LLC	X			
791	Parties to the Debtors Significant Executory Contracts and Leases	Elavon Financial Services DAC	X			
792	Parties to the Debtors Significant Executory Contracts and Leases	Ferris Industries, Inc.	X			
793	Parties to the Debtors Significant Executory Contracts and Leases	Fidelity		X	X	
794	Parties to the Debtors Significant Executory Contracts and Leases	FIDELITY INVESTMENTS/FIDELITY WORKPLACE SERVICES LLC		X	X	
795	Parties to the Debtors Significant Executory Contracts and Leases	FIDELITY MANAGEMENT TRUST COMPANY		X	X	X
796	Parties to the Debtors Significant Executory Contracts and Leases	FIDELITY STOCK PLAN SERVICES, LLC	X			
797	Parties to the Debtors Significant Executory Contracts and Leases	FIDELITY WORKPLACE SERVICES LLC	X			
798	Parties to the Debtors Significant Executory Contracts and Leases	Goodman Group	X			
799	Parties to the Debtors Significant Executory Contracts and Leases	Harold H Luiken & Sons	X			
800	Parties to the Debtors Significant Executory Contracts and Leases	JPMorgan Chase Bank, N.A.		X	X	
801	Parties to the Debtors Significant Executory Contracts and Leases	KRS Property LLC	X			
802	Parties to the Debtors Significant Executory Contracts and Leases	Lincoln Property Company		X	X	
803	Parties to the Debtors Significant Executory Contracts and Leases	Murray Lumber Inc.	X			
804	Parties to the Debtors Significant Executory Contracts and Leases	Nikki America Fuel Systems LLC	X			
805	Parties to the Debtors Significant Executory Contracts and Leases	Penske Truck Leasing Co.		X		
806	Parties to the Debtors Significant Executory Contracts and Leases	Pitney Bowes		X	X	X
807	Parties to the Debtors Significant Executory Contracts and Leases	PNC Bank		X	X	
808	Parties to the Debtors Significant Executory Contracts and Leases	Reilly Logistics LLC	X			
809	Parties to the Debtors Significant Executory Contracts and Leases	Ricoh Americas Corporation		X	X	
810	Parties to the Debtors Significant Executory Contracts and Leases	Roger and Tama Sundquist	X			
811	Parties to the Debtors Significant Executory Contracts and Leases	Sentry Insurance A Mutual Company	X			
812	Parties to the Debtors Significant Executory Contracts and Leases	SMI SNP Inc / Simplicity Manufacturing	X			
813	Parties to the Debtors Significant Executory Contracts and Leases	Swift Rental Properties	X			
814	Parties to the Debtors Significant Executory Contracts and Leases	Toyota Financial Services		X	X	X
815	Parties to the Debtors Significant Executory Contracts and Leases	US Bank N.A.		X	X	
816	Parties to the Debtors Significant Executory Contracts and Leases	US Bank National Association		X	X	
817	Parties to the Debtors Significant Executory Contracts and Leases	Washington County	X			
818	Parties to the Debtors Significant Executory Contracts and Leases	Weaver Business Machines	X			
819	Parties to the Debtors Significant Executory Contracts and Leases	Wells Fargo Capital Finance Corporation Canada (Successor in interest to GE Commercial Distribution Finance Canada)	X			
820	Parties to the Debtors Significant Executory Contracts and Leases	Wells Fargo Commercial Distribution Finance, LLC	X			
821	Parties to the Debtors Significant Executory Contracts and Leases	YALE Equipment Services, Inc	X			
822	Parties to the Debtors Significant Executory Contracts and Leases	YES Equipment and Services, Inc.	X			
823	Parties to the Debtors Significant Executory Contracts and Leases	Zurich American Insurance Company		X	X	