

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

In re:	§	Chapter 11
	§	
	§	Case No. 20-43597-399
BRIGGS & STRATTON CORPORATION, <i>et al.</i> ,	§	
	§	(Joint Administration Requested)
Debtors.	§	
	§	
	§	

SUPPLEMENTAL DECLARATION OF ERIC KULJU IN SUPPORT OF THE APPLICATION OF DEBTORS FOR INTERIM AND FINAL ORDERS AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITOR NUNC PRO TUNC TO THE PETITION DATE

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), I, Eric Kulju, under penalty of perjury, declare as follows:

1. I am a partner of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office at 555 East Wells Street, Suite 1400, Milwaukee, Wisconsin 53202. I am duly authorized to make and submit this supplemental declaration (the “Declaration”) on behalf of Deloitte & Touche to supplement the disclosures contained in my initial declaration (the “Initial Declaration”), attached as Exhibit A to the *Application of Debtors for Interim and Final Orders Authorizing the Debtors to Retain and Employ Deloitte & Touche LLP as Independent Auditor as of the Petition Date* [Docket No. 34] (the “Application”).¹ On July 20, 2020, this Court entered an order provisionally granting the Application [Docket No. 76].

2. I previously submitted the Initial Declaration in support of the Application. As discussed in paragraph 6 of the Initial Declaration, I stated that Deloitte & Touche would file

¹ Capitalized terms used but undefined herein shall have the meanings ascribed to them in the Application.



a supplement to the Initial Declaration to disclose any connections and relationships Deloitte & Touche and/or its affiliates may have with respect to the Debtors, the Debtors' affiliates, or any Potential Parties in Interest (defined below), as required by Bankruptcy Rule 2014(a).

3. Accordingly, by this Declaration, I am supplementing the statements set forth in the Initial Declaration to address Deloitte Tax's disinterestedness. The statements set forth in this Declaration are based upon my personal knowledge, information and belief, and/or client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte & Touche or its affiliates.

Disinterestedness

4. Subject to the foregoing, except as set forth herein and in the attachments hereto, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, Deloitte & Touche, nor any partner, principal, or managing director of Deloitte & Touche that is anticipated to provide the services for which Deloitte & Touche is to be retained (the "Engagement Partners/Principals/Managing Directors") holds any interest adverse to the Debtors; and (b) Deloitte & Touche has no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the chapter 11 cases, except as stated herein or in any attachment hereto.

5. In connection with Deloitte & Touche's retention by the Debtors in the chapter 11 cases, Deloitte & Touche undertook searches to determine, and to disclose, whether it or its affiliates is or has been employed by or has other relationships with the Debtors or their affiliates, subsidiaries, directors, or officers, or any of the Debtors' significant creditors, customers, equity security holders, professionals, or other entities with significant relationships with the Debtors (the "Potential Parties-in-Interest"), whose specific names were provided to Deloitte &

Touche by the Debtors, listed on **Schedule 1** attached hereto. To check upon and disclose possible relationships with significant Potential Parties-in-Interest in the chapter 11 cases, Deloitte & Touche researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with the Debtors or significant Potential Parties-in-Interest.

6. Deloitte & Touche and its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtors or other Potential Parties-in-Interest. Accordingly, Deloitte & Touche and/or its affiliates have had, currently have and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the chapter 11 cases. From time to time, Deloitte & Touche and its affiliates have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors in matters unrelated to the chapter 11 cases, except as set forth herein or in the attachments hereto. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to Deloitte & Touche and/or its affiliates and the Engagement Partners/Principals/Managing Directors in matters unrelated to the chapter 11 cases. A listing of parties with connections to Deloitte & Touche and/or its affiliates is attached to this Declaration as **Schedule 2**.

7. Deloitte & Touche believes that the relationships described herein or reflected on **Schedule 2** have no bearing on the services for which Deloitte & Touche's retention is being sought by the Debtors in the chapter 11 cases. Furthermore, such relationships do not

impair Deloitte & Touche's disinterestedness, and Deloitte & Touche does not represent an adverse interest in connection with the chapter 11 cases.

8. Despite the efforts described above to identify and disclose Deloitte & Touche's connections with the significant Potential Parties-in-Interest in the chapter 11 cases, because Deloitte & Touche is a nationwide firm with many employees, Deloitte & Touche is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte & Touche discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

9. To the best of my knowledge, based on the internal search discussed above, Deloitte & Touche has determined that certain relationships should be disclosed as follows:

- a. Deloitte & Touche and/or its affiliates provide services in matters unrelated to the chapter 11 cases to certain of the Debtors' largest unsecured creditors and other Potential Parties-in-Interest or their affiliates listed on **Schedule 2**.
- b. Law firms identified on **Schedule 2**, including Arnold & Porter Kaye Scholer LLP; Baker & McKenzie LLP; Baker & McKenzie, Australia; Blake, Cassels & Graydon LLP (Ontario, Canada); Bond, Schoeneck & King PLLC; Davis Wright Tremaine LLP; Duane Morris LLP; Faegre Drinker Biddle & Reath LLP; Foley & Lardner LLP; Ford & Harrison LLP; Fox Rothschild LLP; Gibson Dunn & Crutcher LLP; Godfrey & Kahn, S.C.; Gordon & Rees LLP; King & Spalding LLP; Kirkland & Ellis LLP; Latham & Watkins LLP; Littler Mendelson, P.C.; Loeb & Loeb; McCarter & English, LLP; McElroy Deutsch Mulvaney & Carpenter LLP; Ogletree Deakins Nash Smoak & Stewart, P.C.; Perkins Coie LLP; Pryor Cashman LLP; Quarles & Brady LLP; Reed Smith LLP; Weil, Gotshal & Manges LLP; and White & Williams LLP, have provided, currently provide and may in the future provide legal services to Deloitte & Touche or its affiliates in matters unrelated to the chapter 11 cases, and/or Deloitte & Touche or its affiliates have provided, currently provide and may in the future provide services to such firms or their clients.
- c. In the ordinary course of its business, Deloitte & Touche and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in the chapter 11 cases. For example, from time to time, Deloitte & Touche and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.

- d. Certain financial institutions or their respective affiliates (including AIG International; American International Group, Inc. (AIG); Bank of America, N.A.; BB&T Securities, LLC; BofA Securities, Inc.; CIBC Bank USA; Citibank N.A.; Comerica Bank; JPMorgan Chase Bank, N.A.; KeyBank National Association; National Union Fire Insurance Company of Pittsburgh, PA; SunTrust; U.S. Bank; Voya Insurance & Annuity Co.; and Wells Fargo Bank) listed on **Schedule 2** (i) are lenders to an affiliate of Deloitte & Touche (Deloitte & Touche is a guarantor of such indebtedness) and/or (ii) have financed a portion of the capital and/or capital loan requirements of various partners and principals, respectively, of Deloitte & Touche and its affiliates. In addition, certain institutions or their respective affiliates, including BlackRock, Inc.; Dimensional Fund Advisors, LP; Goldman Sachs & Co. LLC; Invesco; J.P. Morgan Securities LLC; and Vanguard, provide asset management services for, and/or have a similar role with respect to investments of, certain pension, benefit and similar funds sponsored by affiliates of Deloitte & Touche.
- e. Deloitte Tax and/or its affiliates have performed and currently perform certain professional services to BlackRock, Inc., a significant equity holder of the Debtors, in matters unrelated to these chapter 11 cases.
- f. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with Deloitte & Touche or its affiliates in connection with matters unrelated to the chapter 11 cases.
- g. Deloitte Consulting LLP (“Deloitte Consulting”), an affiliate of Deloitte & Touche, and certain of its affiliates, have provided and will continue to provide services to the Executive Office of the United States Trustee in matters unrelated to the chapter 11 cases.

10. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte & Touche or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in the chapter 11 cases, the U.S. Trustee for Region 13, the Assistant United States Trustee for the Eastern District of Missouri, and the attorney therefor assigned to the chapter 11 cases.

11. Except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte & Touche and the Engagement Partners/Principals/Managing Directors do not hold or represent any interest adverse to the Debtors, and I believe that Deloitte & Touche 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.

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

Dated: August 7, 2020

/s/ Eric Kulju

Eric Kulju

Partner

Deloitte & Touche LLP

Schedule 1

Potential Parties in Interest List

BRIGGS & STRATTON CORPORATION
BILLY GOAT INDUSTRIES, INC.
ALLMAND BROS., INC.
BRIGGS & STRATTON TECH LLC
BRIGGS & STRATTON INTERNATIONAL, INC
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 TEACH, LLC
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
TOYOTA MOTOR CORPORATION F/K/A DAIHATSU MOTOR CO., LTD.
VICTA LAWN CARE PTY. LTD.
BSH GENERATORS, LLC
BRIGGS & STRATTON MEXICO S.A. DE C.V.
BRIGGS & STRATTON INTERNATIONAL AG
BRIGGS & STRATTON POWER PRODUCTS GROUP
WEIL, GOTSHAL & MANGES LLP
A R NORTH AMERICA
ACCENTURE INTERNATIONAL LIMITED
ACCORD MANUFACTURING INC
ACCURATE FABRICATION LLC
ACE AMERICAN INSURANCE COMPANY
ACE HARDWARE US
ACHIEVEMENT CENTER EASTER SEALS
ADAMS PLUCK
ADVANTAGE COMPONENTS INC
AHERN RENTAL
AIG INTERNATIONAL
AISLE LOGIC INC
AJ&V FRANKLIN TRUSTEES
ALABAMA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
ALABAMA DEPARTMENT OF REVENUE SALES, USE & BUSINESS TAX DIVISION
ALABAMA POWER - BIRMINGHAM
ALFRED KARCHER GMBH & CO.
AL-KO PRODUCTION
ALLIED METAL COMPANY
ALPHA IR
ALPHA SINTERED METALS INC
ALTRUIS CAPITAL MANAGEMENT
ALVAREZ & MARSAL
AMALGAMATED BANK
AMAZON EUROPE
AMAZON US

AMERICAN ALTERNATIVE INSURANCE CORPORATION
AMERICAN BUSINESS & PERSONAL INSUR
AMERICAN ENTERPRISE INVESTMENT SERVICES INC.
AMERICAN HONDA MOTOR COMPANY INC
AMERICAN INTERNATIONAL GROUP, INC. (AIG)
AMERICAN WATER WORKS COMPANY
ANDERSON INDUSTRIAL ENGINES
ANDREA L. GOLVACH
ANDRUS INTELLECTUAL PROPERTY LAW, LLP
ANTHONY COLIN DODDS
AON
AON CONSULTING INC
APEX CLEARING CORPORATION
ARGUS INTERNATIONAL LLC
ARIZONA TRANSACTION PRIVILEGE & USE TAX
ARKANSAS DPARTMENT OF FINANCE/ADMIN
ARNOLD & PORTER KAYE SCHOLER LLP
ARTIC GLACIER
AT&T
AT&T LONG DISTANCE
ATACO STEEL PRODUCTS CORP.
AUBURN WATER WORKS BOARD
AVALARA
AXA XL AMERICA, INC.
AXIS EMPLOYMENT PRACTICES LIABILITY
AXIS INSURANCE COMPANY
AXOS CLEARING LLC
BAD BOY, INC
BADGER INDUSTRIAL TRUCKS, INC.
BAKER & MCKENZIE - CIS, LIMITED (Russia)
BAKER & MCKENZIE LLP
BAKER & MCKENZIE, AUSTRALIA
BAKER TILLY VIRCHOW KRAUSE LLP
BANK OF AMERICA MERRILL LYNCH
BANK OF AMERICA SCRANTON STANDBY TRADE OPERATIONS
BANK OF AMERICA, N.A.
BANK OF MONTREAL
BANK OF NEW YORK MELLON CORP/THE
BÄR & KARRER LTD.
BARINGS LLC
BARKER BRETTELL LLP
BB&T SECURITIES, LLC
BECK, CHAET, BAMBERGER & POLSKY, S.C.

BENJAMIN D. DUKE
BERKLEY INSURANCE COMPANY
BETHANY BOHMANN.
BILLY GOAT PROPERTIES
BITCO GENERAL INSURANCE CORP
BITCO NATIONAL INSURANCE CO
BLACK HILLS ENERGY
BLACKLINE
BLACKROCK, INC.
BLAKE, CASSELS & GRAYDON LLP (ONTARIO, CANADA)
BLOCK MIDLAND GROUP
BMO HARRIS BANK NA/TRUST
BMO NESBITT BURNS INC./CDS**
BMO WEALTH MANAGEMENT
BNP PARIBAS
BNP PARIBAS, (BNP PARIBAS PRIME BROKERAGE)
BNY MELLON GLOBAL MANAGEMENT LTD
BOFA SECURITIES, INC.
BOND SCHOENECK & KING, PLLC
BOSS & YOUNG
BOSSARD NORTH AMERICA INC
BRAND HOLDINGS, LLC
BRANDES INVESTMENT PARTNERS, LP
BRAUNABILITY INC.
BRENDA KELLEY
BRIAN C. WALKER
BRINKER CAPITAL INC
BROWN & JAMES
BROWN BROTHERS HARRIMAN & CO.
BUELOW VETTER BUIKEMA OLSON & VLIET LLC
BULLOCH COUNTY
BULLOCH TELEPHONE COOPERATIVE
BUNNINGS
BURKE BUSINESS PARK, LLC
BURLEIGH PARTNERS LLC
BURNS WHITE LLC
BUTLER COUNTY COLLECTOR
CADCO DISTRIBUTION
CADDC-SHREVEPORT SALES AND USE TAX COMMISSION
CALIFORNIA STATE BOARD OF EQUALIZATION
CALLOWAY COUNTY SHERIFF
CAMPBELL SOUP COMPANY
CANADA REVENUE AGENCY

CANADIAN TIRE CORP
CANAL INSURANCE CO
CANASTOTA N/C CORP
CANDRIAM INVESTORS GROUP
CANDRIAM LUXEMBOURG
CARLYLE INVESTMENT MANAGEMENT LLC
CARMONDY MACDONALD P.C.
CASCADE ENGINEERING
CATALYST CAPITAL ADVISORS LLC
CATAMOUNT CONSTRUCTORS, INC.
CATERPILLAR CORPORATION
CDW LLC
CENTURYLINK
CETRULO, LLP
CHANGZHOU GLOBE CO LTD
CHANGZHOU TCOSTAR TOOLS CO LTD
CHARLES FORTNER
CHARLES I. STORY
CHARLES RIVER COMMUNICATIONS INC
CHARLES SCHWAB & CO., INC.
CHARTER COMMUNICATIONS
CHENHALLS NISSEN, S.C.
CHONGQING YUXIN PINGRUI ELECTRONIC
CHUBB
CHUBB SPECIALTY INSURANCE
CIBC BANK USA
CISCO SYSTEMS CAPITAL CORPORATION
CITIBANK N.A.
CITY OF HOLDREGE
CITY OF MURRAY CITY CLERKS OFFICE
CITY OF POPLAR BLUFF MUNICIPAL UTILITIES
CITY OF SHERRILL
CITY OF STATESBORO
CITY OF WAUWATOSA
CITY OF WAUWATOSA WATER
CLARK CAPITAL MANAGEMENT GROUP INC
CLARKE MODET & CO
CLAUDIA HARTKE V. ANDRE Y. SEGAL
CLINT LAWYERS AND MEDIATORS
CNA SPECIALTY LINES
COHANZICK MANAGEMENT
COILPLUS, INC.
COLORADO DEPARTMENT OF REVENUE

COMERICA BANK
COMPTROLLER OF MARYLAND
CONNECTICUT, STATE OF DEPARTMENT OF REVENUE SERVICES
CONSTELLATION GAS BOX 5473
CONTINENTAL CASUALTY CORPORATION
COOPER TIRE
CORPORATION SERVICE COMPANY
CORPTAX
CORSEARCH INC
COSTCO
CPA GLOBAL LIMITED
CRIVELLO CARLSON, S.C.
CROSSINGBRIDGE ADVISORS LLC
CSC SERVICEWORKS, INC.
CUMBERLAND PLASTIC SOLUTIONS
CUTTING TOOLS INC
D & H INDUSTRIES
D. A. DAVIDSON & CO.
DAIHATSU MOTOR CO
DARGER ERRANTE YAVITZ & BLAU LLP
DAVENPORT UNIVERSITY
DAVID G DEBEATS
DAVID J. RODGERS
DAVIES COLLISION CAVE PTY LTD
DAVIS WRIGHT TREMAINE, LLP
DBS COMPANY LTD
DE AMERTEK CORP
DE LAGE LANDEN FINANCIAL SERVICES INC.
DEERE & COMPANY
DEMARCO INTELLECTUAL PROPERTY, LLC
DESOTO PARISH
DEVRIES INTERNATIONAL
DIEMASTERS MANUFACTURING INC
DIE-TECH AND ENGINEERING INC.
DIMENSIONAL FUND ADVISORS, LP
DION HARPER
DIRECT ENERGY BUSINESS PA
DIVERSIFIED ALARM SERVICES INC
DIVISION OF TAXATION KANSAS DEPARTMENT OF REVENUE
DIXIE ELECTRIC COOPERATIVE (AL)
DONALD W. KLENK
DONALDSON COMPANY INC
DOUG FOX

DR. EMIL NUTRITION
DREW COATES
DUANE MORRIS, LLP
DUCHARME
DUTCHLAND PLASTICS LLC
E*TRADE SECURITIES LLC
EAST PENN MANUFACTURING CO INC
ECOMM1
ECS GROUP, INC.
EDWARD D. JONES & CO.
ELAVON FINANCIAL SERVICES DAC
ELGIN FASTNER GROUP, LLC
ELOFIC INDUSTRIES LIMITED
ENDURANCE AMERICAN INSURANCE COMPANY
ENGINEERED EXHAUST SYSTEM/B-T
EQUITY INDUSTRIAL SHERRILL LP
ERIC T. CHACK
ERNST & YOUNG LLP
ESMARK STEEL GROUP MIDWEST
ESSEX GROUP INC
ESTATE OF VISAKAY, WILLIAM
EUROCLEAR BANK SA/NV
EUROL B.V.
EVANSTON INSURANCE
EVERSHEDS SUTHERLAND LIMITED
EWING ASSET MANAGEMENT
EXCEL INDUSTRIES INC
EXMARK MANUFACTURING
FAEGRE DRINKER BIDDLE & REATH LLP
FAIRCLOTH MELTON SOBEL & BASH, LLC
FEDERAL INSURANCE COMPANY
FEDERAL MOGUL CORPORATION
FEDERAL MOGUL SEVIERVILLE INC
FEMCO INC
FERRIS INDUSTRIES, INC.
FIABA SRL
FIDELITY
FIDELITY INVESTMENTS/FIDELITY WORKPLACE SERVICES LLC
FIDELITY MANAGEMENT TRUST COMPANY
FIDELITY STOCK PLAN SERVICES, LLC
FIDELITY WORKPLACE SERVICES LLC
FIRST BALLANTYNE

FIRST INDUSTRIAL REALTY TRUST
FIRST MIDWEST BANK
FIRST WESTERN CAPITAL MANAGEMENT C
FISHER BARTON BLADES INC
FLAMBEAU CORPORATION
FLEXITI FINANCIAL INC
FLORIDA DEPARTMENT OF REVENUE
FOGO SP. Z O.O.
FOLEY & LARDNER, LLP
FONG CHEN PLASTICS TECH IND
FORD & HARRISON LLP
FORT MOTTE, LLC
FORT PIERCE UTILITIES AUTH
FOX ROTHSCHILD LLP
FR GEORGIA, LLC
FRANK M. JAEHNERT
FREUDENBERG-NOK
FROMONT BRIENS
FTI CONSULTING
FULCRA ASSET MANAGEMENT
FUTURA VORSORGESTIFTUNG
G H TOOL & MOLD INC
G3 INDUSTRIES
GALLIARD CAPITAL MANAGEMENT
GATOR TAIL, LLC
GEMINI INSURANCE
GENERAC POWER SYSTEMS, INC.
GENTEX CORPORATION
GEORGIA DEER FARM
GEORGIA DEPARTMENT OF NATURAL RESOURCES
GEORGIA DEPT OF REVENUE
GEORGIA POWER
GERLACH
GIBSON DUNN & CRUTCHER LLP
GKN SINTER METALS
GMT CAPITAL CORP.
GODFREY & KAHN, S.C.
GOLDBERG SEGALLA LLP
GOLDEN EAGLE DIST. CORP.
GOLDHILL INVESTMENTS
GOLDMAN SACHS & CO. LLC
GOODMAN GROUP
GOOSSEN & SCHULTZ CPAS LLP

GORDON & REES LLP
GQ EMPLOYMENT LAW LLP
GRANT THORNTON
GREAT AMERICAN INSURANCE GROUP
GREAT CENTRAL TURF INC
GREAT WEST CASUALTY CO
GREAT-WEST CAPITAL MANAGEMENT LLC
GREAT-WEST LIFE ASSURANCE CO/THE
GREEN BAY PACKAGING INC
GREENBERG TRAURIG, PA
GREENFIELD MOWERS
GRUNECKER, KINKELDEY, STOCKMAIR
GSO CAPITAL PARTNERS
GVS FILTRATION INC
HAGEMeyer NORTH AMERICA INC.
HANSEN REYNOLDS LLC
HANSEN RIEDERER DICKINSON CRUEGER
HARCROSS CHEMICALS INC.
HAROLD H LUIKEN & SONS
HAROLD L. REDMAN
HARTWIG INC
HAYNSWORTH SINKLER BOYD, PA
HENRIK C. SLIPSAGER
HENRY COUNTY TAX COMMISSIONER
HILAIRE VAN DER HAEGHE
HILLTOP SECURITIES INC.
HIROMASA OHNO
HOFFER PLASTICS CORPORATION
HOLBROOK HOLDINGS INC
HOME DEPOT INC
HONDA MOTOR CO, LTD.
HOP
HOULIHAN LOKEY CAPITAL, INC.
HUNCH FAMILY LIMITED PARTNERSHIPS
HURON CAPITAL
HUSQVARNA OUTDOOR
HUSQVARNA OUTDOOR POWER
HUSQVARNA POLAND SP
HYDRO-GEAR LP
HYG FINANCIAL SERVICES, INC.
IHI AGRI-TECH CORPORATION
ILLINOIS DEPARTMENT OF REVENUE
IMAI, TADLOCK, KEENEY & CORDERY

IMPERIAL CAPITAL, LLC
IMPERIAL ZINC CORPORATION
INDIANA DEPARTMENT OF REVENUE
INTELLECTUAL PROPERTY ASSOCIATES
INTERACTIVE BROKERS RETAIL EQUITY CLEARING
INTIMIDATOR, INC
INTL FCSTONE FINANCIAL INC.
INVESCO
INVESCO LTD
INVESCO POWERSHARES CAPITAL MANAGE
IOWA DEPT OF REVENUE AND FINANCE
IPAN INTELLECTUAL PROPERTY ASSOCIATES NETWORK LLC
ISEKI FRANCE SAS
ISEKI-MASCHINEN-GMBH
ITRON, INC.
J.P. MORGAN SECURITIES LLC
JACKSON COUNTY COLLECTOR
JAMES HUMPHREY
JANNEY MONTGOMERY SCOTT LLC
JEFFERSON PARISH SHERIFF
JEFFREY M. ZEILER
JEFFREY R. HENNION
JIANGSU JIANGHUAI ENGINE CO LTD
JOHN DEERE POWER PRODUCTS
JOHN FORD
JOHNSON ELECTRIC NORTH AMERICA INC
JONCO INDUSTRIES
JONES PLASTIC & ENGINEERING CO LLC
JPMORGAN CHASE BANK, N.A.
JSC KRASNY OCTIABR
JUBILEE ASSOCIATION & SOUP KITCHEN
JURLINE BAKER.
KANTONALE FINANZVERWALTUNG
KATHRYN M. BUONO
KAWASAKI HEAVY INDUSTRIES, LTD
KEAN MILLER LLP
KEITH R. MCLOUGHLIN
KELLEY JASONS MCGOWAN SPINELLI & HANNA
KENTUCKY STATE TREASURER
KEYBANK NATIONAL ASSOCIATION
KING & SPALDING LLP
KIRKLAND & ELLIS
KJM CUSTOM COMPONENTS LLC

KOHLER CO.
KOPKA PINKUS DOLIN PC
KPMG
KPS CAPITAL PARTNERS, LP
KRANE FUNDS ADVISORS
KRS PROPERTY LLC
KULICKE & SOFFA INDUSTRIES INC
KURTZMAN CARSON CONSULTANTS, LLC
L & S LANGCO PROPERTIES LLC
L&S ADVISORS INC
LANDSCAPE FORMS
LASER AMP
LATHAM & WATKINS, LLP
LATHROP GPM LLP
LEE CL OF AUBURN, OPELIK & PHENIX CITY
LEE COUNTY REVENUE COMMISSIONER
LEEDS INDUSTRIAL PARK, INC.
LELAND POWELL FASTENERS LLC
LENNOX INTERNATIONAL, INC.
LEPCO
LEWIS ALEXANDER.
LEWIS LOGISTICS
LG CHEM, LTD.
LGT CAPITAL PARTNERS FL AG (LIECHTE)
LGT CAPITAL PARTNERS LTD (SWITZERLAND)
LIMESTONE HOLDINGS INC
LINCOLN PROPERTY COMPANY
LITHKO CONTRACTING
LITTLER MENDELSON
LITTLER MENDELSON, PC
LOACHAPOKA WATER AUTHORITY
LOEB & LOEB
LOOMIS SAYLES & COMPANY
LOUISIANA DEPARTMENT OF REVENUE
LOWES CANADA
LOWE'S CORPORATION
LPL FINANCIAL CORPORATION
LUDLOW MANUFACTURING INC
LYDALL SEALING SOLUTIONS INC
LYDALL, INC
LYSANDER FUNDS LTD
MACKAY SHIELDS LLC
MACKENZIE FINANCIAL CORP

MACPHERSON+KELLEY LAWYERS
MAGGIE MARTINEZ.
MAGNA CARTA INSURANCE, LTD
MAGNELL & PARTNERS ADVOKATFIRMA KB
MAINE REVENUE SERVICES
MANAGED ASSET PORTFOLIOS
MANITOWOC TOOL & MANUFACTURING LLC
MANUFACTURERS ALLIANCE INSURANCE
MARATHON HEALTH LLC
MARCH USA INC.
MARK A. SCHWERTFEGER
MARK SIMMONDS
MARKS & CLERK HONG KONG
MARKUS BERNI
MARSH JLT SPECIALTY
MARTIN WHEEL CO INC
MASKINHANDLER INDKOBSRINGEN A/S
MASPORT LIMITED
MASS. DEPARTMENT OF REVENUE
MAURIZIO STELLA
MAZAK OPTONICS CORP.
MAZUTTI RIBAS STERN
MAZUTTI RIBAS STERN SOCIEDADE
MCCARTER & ENGLISH, LLP
MCCORMICK LAW FIRM
MCELROY DEUTSCH MULVANEY
MCELROY, DEUTSCH, MULVANEY & CARPENTER, LLP
MCKINSEY & COMPANY
MCMILLAN LLP
MELLON TRUST OF NEW ENGLAND, NATIONAL ASSOCIATION
MENARDS
MERCER HUMAN RESOURCE
MERCURY MARINE
MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED/8862 MLPF&S TS SUB
METAL CONVERSIONS LTD
METAL TECHNOLOGIES
METALCRAFT OF MAYVILLE, INC.
METALS USA CARBON FLAT ROLLED INC
MICHAEL F. HANNEMAN
MICHAEL MARTY.
MICHIGAN DEPARTMENT OF TREASURY
MID-SOUTH INVESTMENTS, INC.
MILES & STOCKBRIDGE, P.C.

MILWAUKEE BREWERS BASEBALL CLUB, L.P.
MILWAUKEE METROPOLITAN SEWERAGE DISTRICT: MMSD
MILWAUKEE SCHOOL OF ENGINEERING
MISSISSIPPI DEPARTMENT OF REVENUE
MISSOURI DEPARTMENT OF NATURAL RESOURCES
MISSOURI DEPARTMENT OF REVENUE DIVISION OF TAXATION AND COLLECTION
MITSUBISHI TURBOCHARGER AND ENGINE AMERICA, INC.
MN DEPARTMENT OF REVENUE
MONITOR MANUFACTURING COMPANY
MORGAN STANLEY SMITH BARNEY LLC
MORIDGE MANUFACTURIN
MORRIS SOUTH LLC
MOTION INDUSTRIES INC
MR. DAVID J. RODGERS
MR. MARK A. SCHWERTFEGER
MRA
MTD CONSUMER LAWN MOWERS
MTD HUNGARIA KFT
MTD PRODUCTS INC
MUFG UNION BANK, N.A.
MUNICIPAL UTIL & CITY CABLE POPLAR BLUFF, MO
MUNICIPAL UTIL AND CITY CABLE
MUNICIPAL UTIL AND CITY CABLE POPLAR BLUFF WEST, MO
MURCHINSON LTD.
MURRAY ELECTRIC SYSTEM
MURRAY LUMBER INC.
MURRAY MUNICIPAL UTILITIES
MURRAY NATURAL GAS
NANTONG WOTELI MACHINERY
NATIONAL ASSOCIATION OF CORPORATE DIRECTORS
NATIONAL FINANCIAL SERVICES LLC
NATIONAL GRID
NATIONAL INFORMATION SOLUTIONS
NATIONAL MATERIALS CORP.
NATIONAL METALWARES LP
NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA
NC DEPARTMENT OF REVENUE SALES AND USE TAX DIVISION
NEBRASKA DEPARTMENT OF REVENUE
NEVADA DEPARTMENT OF TAXATION
NEW GENERATION ADVISORS
NEW JERSEY DIVISION OF INVESTMENT
NEW YORK DEPARTMENT OF TAXATION AND FINANCE

NEW YORK LIFE INSURANCE CO
NEW YORK LIFE INVESTMENT MGT
NEW YORK POWER AUTHORITY
NIKKI AMERICA
NIKKI AMERICA FUEL SYSTEMS LLC
NINGBO DAYE GARDEN
NJ DIVISION OF TAXATION
NORDSON CORPORATION
NORTH DAKOTA, STATE OF OFFICE OF STATE TAX COMMISSIONER
NORTHERN MIDDLE TENNESSEE WORKFORCE DEVELOPMENT
NORTHPOINT COMMERCIAL FINANCE CANADA INC
NORTHPOINT COMMERCIAL FINANCE LLC
NTD PATENT & TRADE MARK AGENCY LIMITED
O'CONNOR'S LAWN & GARDEN
OCTANE LENDING, INC
OGLETREE DEAKINS NASH SMOAK & STEWART, PC
OGURA INDUSTRIAL CORP
OHIO DEPARTMENT OF TAXATION
OKLAHOMA TAX COMMISSION BUSINESS TAX DIVISION
OLD REPUBLIC ASSET MANAGEMENT
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
ONE STONE LLC
ONE STONE, LLC
ONX3 LLC
OPPENHEIMER & CO. INC.
ORANBERG DEPT OF PUBLIC UTILITIES
ORCHID MONROE LLC
OSCAR WILSON ENGINE & PARTS INC
PACE DISTRIBUTION
PATRICIA L. KAMPLING
PCS PARUCH CHRUSCIEL SCHIFFTER
PENDERFUND CAPITAL MANAGEMENT
PENNSYLVANIA DEPARTMENT OF REVENUE
PENNSYLVANIA MANUFACTURERS ASSOCIATION
PENNSYLVANIA MANUFACTURERS INDEMNITY
PENSKE TRUCK LEASING CO.
PERKINS COIE, LLP
PERSHING LLC

PHELPS COUNTY TREASURER
PITNEY BOWES
PLASTIC COMPONENTS INC
PLASTOCON INC
PLOUM ROTTERDAM LAW FIRM
PNC
POPLAR BLUFF TOOL & DIE
POSITION LOGIC LLC
POWER CORP OF CANADA
POWER DISTRIBUTORS
PRECISION CABLE ASSEMBLIES INC
PREMIUM FUNDING ASSOCIATES, INC.
PRICEWATERHOUSECOOPERS LLP
PRINCIPAL LIFE INSURANCE
PRO METAL WORKS, LLC
PRO UNLIMITED INC
PROJECT RETURN
PROPULSE
PRYOR CASHMAN LLP
PURESTAR
PUTNAM INVESTMENTS LLC
PWC
PWC INTERNATIONAL ASSIGNMENT
QBE INSURANCE
QUALITY MANUFACTURING COMPANY
QUARLES & BRADY LLP
R R DONNELLEY & SONS COMPANY
RACHELE M. LEHR
RANDALL R. CARPENTER
RASSERS ADVOCATEN
RATHE IP LAW
RAYMOND JAMES & ASSOCIATES, INC.
RBC CAPITAL MARKETS, LLC
RED FLAG GROUP INC
REED SMITH, LLP
REILLY LOGISTICS LLC
RELIANCE TRUST COMPANY
RELIANCE TRUST COMPANY/FIS GLOBAL PLUS
RELIANCE TRUST COMPANY/FIS TRUSTDESK MKE
RELIASTAR LIFE INSURANCE CO
RELIASTAR LIFE INSURANCE CO OF NEW
REPUTATION PARTNERS
REVERE PLASTICS SYSTEMS LLC

RHODE ISLAND DIVISION OF TAXATION
RHONDA TRIPLETT.
RICOH AMERICAS CORPORATION
RIVERPARK ADVISORS LLC
ROBERT W. BAIRD & CO. INCORPORATED
ROGER AND TAMA SUNDQUIST
ROI SOLUTIONS LLC
ROLLER BEARING COMPANY OF AMERICA
RONNIE PATTERSON.
ROTH INVESTMENT HOLDINGS, LLC
ROUSE & CO INTERNATIONAL LLP
ROUSE FRETS WHITE GOSS GENTILE RHODES, P.C.
RSM US LLP
RUIXING CARBURETOR MANUFACTURING
RUMBERGER, KIRK & CALDWELL, PA
RUSSELL, CLARENCE
SABINE PARISH SALES AND USE TAX COMMISSION
SABRE FRANCE
SAFETY NATIONAL CASUALTY CORPORATION
SALEM TOOLS INC
SANDBERG, PHOENIX & VON GONTARD, PC
SANDLER, TRAVIS & ROSENBERG, PA
SANDRA STEVENS.
SANDY DEERING.
SARA A. GREENSTEIN
SC DEPARTMENT OF REVENUE
SCAG POWER EQUIPMENT
SCHAEFER TOOL & MFG CO INC
SEARS
SEARS CANADA
SEARS, ROEBUCK & CO.
SEATS INCORPORATED
SEI PRIVATE TRUST COMPANY/C/O GWP
SENTRY INSURANCE A MUTUAL COMPANY
SENTRY STEEL SERVICE INC
SHANDONG HUASHENG PESTICIDE
SHEFFIELD FINANCIAL
SHEFFIELD FINANCIAL A DIV OF BB&T
SHUMAKER, LOOP & KENDRICK, LLP
SKYLANDS CAPITAL MANAGEMENT
SKYROCK INVESTMENT MANAGEMENT
SMI SNP INC / SIMPLICITY MANUFACTURING
SMITH MOORE LEATHERWOOD LLP

SOMPO INTERNATIONAL
SOUTHGATE LEASE SERVICES, INC.
SOUTHGATE LEASING CORPORATION
SPENCER FANE LLP
SPILMAN THOMAS & BATTLE
SPIRE
SPIRE MARKETING INC
SPIRE/ALAGASCO
SPRAGUE OPERATING RESOURCES
SPRUSON & FERGUSON
SQUARE STAMPING MFG CORP
SST BEARING CORPORATION
ST LUCIE COUNTY TAX COLLECTOR
STATE STREET BANK AND TRUST COMPANY
STEPHEN A. WYNN INSTITUTE FOR VISION RESEARCH (UNIVERSITY OF IOWA)
STEVENS INSTITUTE OF TECHNOLOGY
STIFEL, NICOLAUS & COMPANY, INCORPORATED
STIGA S.P.A
STIGA SLOVAKIA
STIHL
STOCK INSURANCE COMPANY
STOCKBRIDGE TAX COLLECTOR
STOCKBRIDGE VALLEY CENTRAL SCHOOL
SUCCESSFACTORS INC
SUMEC HARDWARE AND TOOLS CO LTD
SUN TRUST
SUNRAY INTELLECTUAL PROPERTY ATTORNEY'S
SUNSTATE EQUIPMENT
SUZHOU ERMA MACHINERY CO., LTD
SWARTZ CAMPBELL, LLC
SWIFT RENTAL PROPERTIES
SYNCHRONY BANK
SYNCHRONY BANK (FORMERLY GE CAPITAL RETAIL BANK)
T2_CO-OP
TA LAWYERS
TAX RESOURCE GROUP INC
TCF EQUIPMENT FINANCE (TCF NATIONAL BANK)
TD AMERITRADE CLEARING, INC.
TECHTRONIC INDUSTRIES
TENNESSEE DEPARTMENT OF REVENUE
TEXAS COMPTROLLER PUBLIC ACCOUNTS
THE CARLSTAR GROUP LLC
THE EXMARK LITIGATION.

THE IFH GROUP INC
THE NORTHERN TRUST COMPANY
THE TORO COMPANY
THE VANGUARD GROUP, INC.
THE WISCONSIN CHAPTER OF THE NATURE CONSERVANCY
THERMOTECH LLC
THOMAS H. RUGG
THOMAS M. BURKARD
THOMPSON TRACTOR CO. INC.
THOMSON PLASTICS INC
TI INVESTORS OF GERMANTOWN I LLC
TODD J. TESKE
TOLL TRANSPORT PTY LTD
TORCH IMPORT & EXPORT CO LTD
TORO CONSUMER
TOWN AND COUNTY OF ONEIDA
TOWN OF PORT WASHINGTON
TOWN OF VERNON
TOWNE REALTY COMMERCIAL
TOYOTA FINANCIAL SERVICES
TOYOTAKA TESAKI
TRANS INTERNATIONAL LLC
TRANSPORTATION INSURANCE COMPANY
TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA
TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA
TREND TECHNOLOGIES LLC
TRISTATE MACHINERY INC.
TURNING STONE CASINO
TUTELAR TECHNOLOGIES INC
TWO RIVERS MARKETING
U S BANK CORPORATE PAYMENT SYSTEM
U.S. BANCORP INVESTMENTS, INC.
U.S. BANK
UBS FINANCIAL SERVICES INC.
UMB BANK, NATIONAL ASSOCIATION
UNITED RENTAL
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
UNIVERSAL FOREST PRODUCTS
US DEPARTMENT OF TRANSPORTATION
VALVOLINE (AUSTRALIA) PTY LTD
VANGUARD
VANGUARD MARKETING CORPORATION
VERTEX

VIKTOR COATES
VILLAGE OF GERMANTOWN
VILLAGE OF MENOMONEE FALLS
VIRGINIA DEPARTMENT OF TAXATION
VON BRIESEN & ROPER, S.C.
VOYA INSURANCE & ANNUITY CO
VOYA RETIREMENT INSURANCE & ANNUIT
VVS CENTRAL SCHOOL
WALDER WYSS LTD
WALFAM VENTURES LLC
WALTON EMC
WASHINGTON COUNTY
WASHINGTON, STATE OF DEPARTMENT OF REVENUE
WAUKESHA COUNTY TREASURER
WE ENERGIES
WEAVER BUSINESS MACHINES
WEDBUSH SECURITIES INC.
WEDBUSH SECURITIES INC./P3
WEIDPLAS NORTH AMERICA LLC
WELLS FARGO & CO
WELLS FARGO BANK
WELLS FARGO CAPITAL FINANCE CORPORATION CANADA (SUCCESSOR IN INTEREST TO GE COMMERCIAL DISTRIBUTION FINANCE CANADA)
WELLS FARGO CLEARING SERVICES LLC
WELLS FARGO COMMERCIAL DISTRIBUTION FINANCE, LLC
WELLS FARGO SECURITIES, LLC
WESTERN EQUIPMENT FINANCE, INC
WESTERN STATES WHOLESALE NATURAL GAS ANTITRUST LITIGATION
WESTPAC BANKING CORPORATION
WESTROCK RKT COMPANY
WHITE & WILLIAMS
WHITEBOX ADVISORS
WILLIAM H. REITMAN
WILLIAM W. COATES, IV
WILLIS (BERMUDA) LIMITED
WILLIS LIMITED
WILLIS OF WISCONSIN INC
WILLIS TOWERS WATSON MIDWEST, INC.
WINDSTREAM NUVOX, INC.
WISCONSIN DEPARTMENT OF NATURAL RESOURCES
WISCONSIN DEPARTMENT OF REVENUE

WISCONSIN PROPERTY TAX CONSULTANTS
WISCRAFT INC
WNA LONDON
WOOD GROUP
WOODSIDE VENTURES, INC.
WRIGHT METAL PRODUCTS CRATES LLC
WRWP LLC
WURTH ADAMS NUT AND BOLT CO
WURTH REVCAR FASTENERS INC
WYOMING DEPART OF REVENUE
XL INSURANCE AMERICA, INC.
YALE EQUIPMENT & SERVICES INC
YANMAR AMERICA CORPORATION
YCS INC.
YES EQUIPMENT AND SERVICES, INC.
YONGKANG LAVOR WASH EQUIPMENTCO.LTD
YURAH CORP BSAS
ZELJKO DJVKIC.
ZHEJIANG CHANGJIANG MACHINERY CO
ZHEJIANG CONSTANT ENGINE
ZHEJIANG ZHONGJIAN TECHNOLOGY
ZHONG LUN LAW FIRM
ZIEN INCORPORATED
ZURICH AMERICAN INSURANCE COMPANY

Schedule 2

List of Connections

BRIGGS & STRATTON CORPORATION
BILLY GOAT INDUSTRIES, INC.
ALLMAND BROS., INC.
BRIGGS & STRATTON TECH LLC
BRIGGS & STRATTON INTERNATIONAL, INC
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 TEACH, LLC
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
TOYOTA MOTOR CORPORATION F/K/A DAIHATSU MOTOR CO., LTD.
VICTA LAWN CARE PTY. LTD.
BSH GENERATORS, LLC
BRIGGS & STRATTON MEXICO S.A. DE C.V.
BRIGGS & STRATTON INTERNATIONAL AG
BRIGGS & STRATTON POWER PRODUCTS GROUP
ACCENTURE INTERNATIONAL LIMITED
ACE AMERICAN INSURANCE COMPANY
ACE HARDWARE US
ACHIEVEMENT CENTER EASTER SEALS
AHERN RENTAL
AIG INTERNATIONAL
ALABAMA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
ALABAMA DEPARTMENT OF REVENUE SALES, USE & BUSINESS TAX DIVISION
ALABAMA POWER - BIRMINGHAM
ALFRED KARCHER GMBH & CO.
AL-KO PRODUCTION
ALLIED METAL COMPANY
ALVAREZ & MARSAL
AMALGAMATED BANK
AMAZON EUROPE
AMAZON US
AMERICAN ALTERNATIVE INSURANCE CORPORATION
AMERICAN HONDA MOTOR COMPANY INC
AMERICAN INTERNATIONAL GROUP, INC. (AIG)
AMERICAN WATER WORKS COMPANY
AON
AON CONSULTING INC
APEX CLEARING CORPORATION
ARGUS INTERNATIONAL LLC
ARIZONA TRANSACTION PRIVILEGE & USE TAX
ARKANSAS DEPARTMENT OF FINANCE/ADMIN
ARNOLD & PORTER KAY SCHOLER LLP

AT&T
AT&T LONG DISTANCE
AVALARA
AXA XL AMERICA, INC.
AXIS INSURANCE COMPANY
BAD BOY, INC
BAKER & MCKENZIE - CIS, LIMITED (Russia)
BAKER & MCKENZIE LLP
BAKER & MCKENZIE, AUSTRALIA
BAKER TILLY VIRCHOW KRAUSE LLP
BANK OF AMERICA MERRILL LYNCH
BANK OF AMERICA SCRANTON STANDBY TRADE OPERATIONS
BANK OF AMERICA, N.A.
BANK OF MONTREAL
BANK OF NEW YORK MELLON CORP/THE
BARINGS LLC
BB&T SECURITIES, LLC
BERKLEY INSURANCE COMPANY
BLACK HILLS ENERGY
BLACKLINE
BLACKROCK, INC.
BLAKE, CASSELS & GRAYDON LLP (ONTARIO, CANADA)
BMO HARRIS BANK NA/TRUST
BMO NESBITT BURNS INC./CDS**
BMO WEALTH MANAGEMENT
BNP PARIBAS
BNP PARIBAS, (BNP PARIBAS PRIME BROKERAGE)
BNY MELLON GLOBAL MANAGEMENT LTD
BOFA SECURITIES, INC.
BOND SCHOENECK & KING, PLLC
BRAND HOLDINGS, LLC
BRANDES INVESTMENT PARTNERS, LP
BRAUNABILITY INC.
BRINKER CAPITAL INC
BROWN BROTHERS HARRIMAN & CO.
BULLOCH COUNTY
BUNNINGS
CALIFORNIA STATE BOARD OF EQUALIZATION
CAMPBELL SOUP COMPANY
CANADA REVENUE AGENCY
CANADIAN TIRE CORP
CANAL INSURANCE CO
CANDRIAM INVESTORS GROUP

CANDRIAM LUXEMBOURG
CARLYLE INVESTMENT MANAGEMENT LLC
CATERPILLAR CORPORATION
CDW LLC
CENTURYLINK
CHARLES SCHWAB & CO., INC.
CHARTER COMMUNICATIONS
CHUBB
CHUBB SPECIALTY INSURANCE
CIBC BANK USA
CISCO SYSTEMS CAPITAL CORPORATION
CITIBANK N.A.
CNA SPECIALTY LINES
COILPLUS, INC.
COLORADO DEPARTMENT OF REVENUE
COMERICA BANK
COMPTROLLER OF MARYLAND
CONNECTICUT, STATE OF DEPARTMENT OF REVENUE SERVICES
CONTINENTAL CASUALTY CORPORATION
COOPER TIRE
CORPORATION SERVICE COMPANY
CORPTAX
COSTCO
CPA GLOBAL LIMITED
CSC SERVICEWORKS, INC.
CUTTING TOOLS INC
DAIHATSU MOTOR CO
DAVIS WRIGHT TREMAINE, LLP
DBS COMPANY LTD
DE LAGE LANDEN FINANCIAL SERVICES INC.
DEERE & COMPANY
DIMENSIONAL FUND ADVISORS, LP
DIRECT ENERGY BUSINESS PA
DIVISION OF TAXATION KANSAS DEPARTMENT OF REVENUE
DIXIE ELECTRIC COOPERATIVE (AL)
DONALDSON COMPANY INC
DUANE MORRIS, LLP
DUCHARME
E*TRADE SECURITIES LLC
EAST PENN MANUFACTURING CO INC
ECS GROUP, INC.
ENDURANCE AMERICAN INSURANCE COMPANY
ERNST & YOUNG LLP

ESMARK STEEL GROUP MIDWEST
ESSEX GROUP INC
EUROCLEAR BANK SA/NV
EVANSTON INSURANCE
EVERSHEDS SUTHERLAND LIMITED
FAEGRE DRINKER BIDDLE & REATH LLP
FEDERAL INSURANCE COMPANY
FEDERAL MOGUL CORPORATION
FEDERAL MOGUL SEVIERVILLE INC
FEMCO INC
FIDELITY
FIDELITY INVESTMENTS/FIDELITY WORKPLACE SERVICES LLC
FIDELITY MANAGEMENT TRUST COMPANY
FIDELITY STOCK PLAN SERVICES, LLC
FIDELITY WORKPLACE SERVICES LLC
FIRST INDUSTRIAL REALTY TRUST
FIRST MIDWEST BANK
FIRST WESTERN CAPITAL MANAGEMENT C
FLAMBEAU CORPORATION
FLEXITI FINANCIAL INC
FLORIDA DEPARTMENT OF REVENUE
FOLEY & LARDNER, LLP
FORD & HARRISON LLP
FOX ROTHSCHILD LLP
FREUDENBERG-NOK
FTI CONSULTING
FULCRA ASSET MANAGEMENT
G H TOOL & MOLD INC
GALLIARD CAPITAL MANAGEMENT
GENERAC POWER SYSTEMS, INC.
GENTEX CORPORATION
GEORGIA DEPARTMENT OF NATURAL RESOURCES
GEORGIA DEPT OF REVENUE
GEORGIA POWER
GERLACH
GIBSON DUNN & CRUTCHER LLP
GKN SINTER METALS
GMT CAPITAL CORP.
GODFREY & KAHN, S.C.
GOLDBERG SEGALLA LLP
GOLDEN EAGLE DIST. CORP.
GOLDMAN SACHS & CO. LLC
GOODMAN GROUP

GORDON & REES LLP
GRANT THORNTON
GREAT AMERICAN INSURANCE GROUP
GREAT WEST CASUALTY CO
GREAT-WEST CAPITAL MANAGEMENT LLC
GREAT-WEST LIFE ASSURANCE CO/THE
GREEN BAY PACKAGING INC
GREENBERG TRAURIG, PA
GSO CAPITAL PARTNERS
HAGEMeyer NORTH AMERICA INC.
HARTWIG INC
HOME DEPOT INC
HONDA MOTOR CO, LTD.
HOP
HOULIHAN LOKEY CAPITAL, INC.
HURON CAPITAL
HUSQVARNA OUTDOOR
HUSQVARNA OUTDOOR POWER
HUSQVARNA POLAND SP
HYDRO-GEAR LP
HYG FINANCIAL SERVICES, INC.
ILLINOIS DEPARTMENT OF REVENUE
IMPERIAL CAPITAL, LLC
INDIANA DEPARTMENT OF REVENUE
INTELLECTUAL PROPERTY ASSOCIATES
INTERACTIVE BROKERS RETAIL EQUITY CLEARING
INVESCO
INVESCO LTD
INVESCO POWERSHARES CAPITAL MANAGE
IOWA DEPT OF REVENUE AND FINANCE
IPAN INTELLECTUAL PROPERTY ASSOCIATES NETWORK LLC
ISEKI FRANCE SAS
ITRON, INC.
J.P. MORGAN SECURITIES LLC
JANNEY MONTGOMERY SCOTT LLC
JOHN DEERE POWER PRODUCTS
JOHN FORD
JOHNSON ELECTRIC NORTH AMERICA INC
JPMORGAN CHASE BANK, N.A.
KAWASAKI HEAVY INDUSTRIES, LTD
KENTUCKY STATE TREASURER
KEYBANK NATIONAL ASSOCIATION
KING & SPALDING LLP

KIRKLAND & ELLIS
KOHLER CO.
KPMG
KPS CAPITAL PARTNERS, LP
KRANE FUNDS ADVISORS
KULICKE & SOFFA INDUSTRIES INC
KURTZMAN CARSON CONSULTANTS, LLC
LATHAM & WATKINS, LLP
LATHROP GPM LLP
LENNOX INTERNATIONAL, INC.
LG CHEM, LTD.
LGT CAPITAL PARTNERS FL AG (LIECHTE)
LGT CAPITAL PARTNERS LTD (SWITZERLAND)
LIMESTONE HOLDINGS INC
LINCOLN PROPERTY COMPANY
LITHKO CONTRACTING
LITTLER MENDELSON
LITTLER MENDELSON, PC
LOEB & LOEB
LOOMIS SAYLES & COMPANY
LOUISIANA DEPARTMENT OF REVENUE
LOWES CANADA
LOWE'S CORPORATION
LPL FINANCIAL CORPORATION
LYDALL SEALING SOLUTIONS INC
LYDALL, INC
MACKAY SHIELDS LLC
MACKENZIE FINANCIAL CORP
MAGNA CARTA INSURANCE, LTD
MAINE REVENUE SERVICES
MARATHON HEALTH LLC
MASKINHANDLER INDKOBSRINGEN A/S
MASPORT LIMITED
MASS. DEPARTMENT OF REVENUE
MAZAK OPTONICS CORP.
MCCARTER & ENGLISH, LLP
MCELROY DEUTSCH MULVANEY
MCELROY, DEUTSCH, MULVANEY & CARPENTER, LLP
MCKINSEY & COMPANY
MELLON TRUST OF NEW ENGLAND, NATIONAL ASSOCIATION
MENARDS
MERCER HUMAN RESOURCE
MERCURY MARINE

MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED/8862 MLPF&S TS SUB
METAL TECHNOLOGIES
METALCRAFT OF MAYVILLE, INC.
METALS USA CARBON FLAT ROLLED INC
MICHIGAN DEPARTMENT OF TREASURY
MILES & STOCKBRIDGE, P.C.
MILWAUKEE METROPOLITAN SEWERAGE DISTRICT: MMSD
MISSISSIPPI DEPARTMENT OF REVENUE
MISSOURI DEPARTMENT OF NATURAL RESOURCES
MISSOURI DEPARTMENT OF REVENUE DIVISION OF TAXATION AND COLLECTION
MINITUBISHI TURBOCHARGER AND ENGINE AMERICA, INC.
MN DEPARTMENT OF REVENUE
MOTION INDUSTRIES INC
MRA
MTD CONSUMER LAWN MOWERS
MTD HUNGARIA KFT
MTD PRODUCTS INC
MUFG UNION BANK, N.A.
NATIONAL ASSOCIATION OF CORPORATE DIRECTORS
NATIONAL GRID
NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA
NC DEPARTMENT OF REVENUE SALES AND USE TAX DIVISION
NEBRASKA DEPARTMENT OF REVENUE
NEVADA DEPARTMENT OF TAXATION
NEW JERSEY DIVISION OF INVESTMENT
NEW YORK DEPARTMENT OF TAXATION AND FINANCE
NEW YORK LIFE INSURANCE CO
NEW YORK LIFE INVESTMENT MGT
NEW YORK POWER AUTHORITY
NORDSON CORPORATION
NORTH DAKOTA, STATE OF OFFICE OF STATE TAX COMMISSIONER
OCTANE LENDING, INC
OGLETREE DEAKINS NASH SMOAK & STEWART, PC
OGURA INDUSTRIAL CORP
OHIO DEPARTMENT OF TAXATION
OKLAHOMA TAX COMMISSION BUSINESS TAX DIVISION
OLD REPUBLIC ASSET MANAGEMENT
PENDERFUND CAPITAL MANAGEMENT
PENNSYLVANIA DEPARTMENT OF REVENUE
PENSKE TRUCK LEASING CO.
PERKINS COIE, LLP
PERSHING LLC
PITNEY BOWES

PLASTIC COMPONENTS INC
PNC
POSITION LOGIC LLC
POWER CORP OF CANADA
PREMIUM FUNDING ASSOCIATES, INC.
PRICEWATERHOUSECOOPERS LLP
PRINCIPAL LIFE INSURANCE
PRYOR CASHMAN LLP
PURESTAR
PUTNAM INVESTMENTS LLC
PWC
QBE INSURANCE
QUALITY MANUFACTURING COMPANY
QUARLES & BRADY LLP
R R DONNELLEY & SONS COMPANY
RAYMOND JAMES & ASSOCIATES, INC.
RBC CAPITAL MARKETS, LLC
REED SMITH, LLP
RELIANCE TRUST COMPANY
RELIANCE TRUST COMPANY/FIS GLOBAL PLUS
RELIANCE TRUST COMPANY/FIS TRUSTDESK MKE
RELIASTAR LIFE INSURANCE CO
RELIASTAR LIFE INSURANCE CO OF NEW
REPUTATION PARTNERS
REVERE PLASTICS SYSTEMS LLC
RHODE ISLAND DIVISION OF TAXATION
RICOH AMERICAS CORPORATION
ROUSE & CO INTERNATIONAL LLP
RSM US LLP
SABRE FRANCE
SAFETY NATIONAL CASUALTY CORPORATION
SC DEPARTMENT OF REVENUE
SEARS
SEARS CANADA
SEARS, ROEBUCK & CO.
SEI PRIVATE TRUST COMPANY/C/O GWP
SENTRY INSURANCE A MUTUAL COMPANY
SHEFFIELD FINANCIAL
SHEFFIELD FINANCIAL A DIV OF BB&T
SOMPO INTERNATIONAL
SPIRE
SPIRE MARKETING INC
SPIRE/ALAGASCO

SPRAGUE OPERATING RESOURCES
SPRUSON & FERGUSON
SST BEARING CORPORATION
STATE STREET BANK AND TRUST COMPANY
STEPHEN A. WYNN INSTITUTE FOR VISION RESEARCH (UNIVERSITY OF IOWA)
STEVENS INSTITUTE OF TECHNOLOGY
STIFEL, NICOLAUS & COMPANY, INCORPORATED
STIGA S.P.A
STIGA SLOVAKIA
STIHL
SUCCESSFACTORS INC
SUN TRUST
SUNSTATE EQUIPMENT
SYNCHRONY BANK
SYNCHRONY BANK (FORMERLY GE CAPITAL RETAIL BANK)
TCF EQUIPMENT FINANCE (TCF NATIONAL BANK)
TD AMERITRADE CLEARING, INC.
TECHTRONIC INDUSTRIES
TENNESSEE DEPARTMENT OF REVENUE
TEXAS COMPTROLLER PUBLIC ACCOUNTS
THE CARLSTAR GROUP LLC
THE IFH GROUP INC
THE NORTHERN TRUST COMPANY
THE TORO COMPANY
THE VANGUARD GROUP, INC.
THE WISCONSIN CHAPTER OF THE NATURE CONSERVANCY
THERMOTECH LLC
THOMPSON TRACTOR CO. INC.
TI INVESTORS OF GERMANTOWN I LLC
TORCH IMPORT & EXPORT CO LTD
TOWNE REALTY COMMERCIAL
TOYOTA FINANCIAL SERVICES
TRANS INTERNATIONAL LLC
TRANSPORTATION INSURANCE COMPANY
TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA
TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA
TREND TECHNOLOGIES LLC
TURNING STONE CASINO
TWO RIVERS MARKETING
U S BANK CORPORATE PAYMENT SYSTEM
U.S. BANCORP INVESTMENTS, INC.
U.S. BANK
UBS FINANCIAL SERVICES INC.

UMB BANK, NATIONAL ASSOCIATION
UNITED RENTAL
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
UNIVERSAL FOREST PRODUCTS
US DEPARTMENT OF TRANSPORTATION
VALVOLINE (AUSTRALIA) PTY LTD
VANGUARD
VERTEX
VIRGINIA DEPARTMENT OF TAXATION
VOYA INSURANCE & ANNUITY CO
VOYA RETIREMENT INSURANCE & ANNUIT
WASHINGTON, STATE OF DEPARTMENT OF REVENUE
WEIL, GOTSHAL & MANGES LLP
WELLS FARGO & CO
WELLS FARGO BANK
WELLS FARGO CAPITAL FINANCE CORPORATION CANADA (SUCCESSOR IN INTEREST TO GE COMMERCIAL DISTRIBUTION FINANCE CANADA)
WELLS FARGO CLEARING SERVICES LLC
WELLS FARGO COMMERCIAL DISTRIBUTION FINANCE, LLC
WELLS FARGO SECURITIES, LLC
WESTPAC BANKING CORPORATION
WESTROCK RKT COMPANY
WHITE & WILLIAMS
WHITEBOX ADVISORS
WILLIS (BERMUDA) LIMITED
WILLIS LIMITED
WILLIS OF WISCONSIN INC
WILLIS TOWERS WATSON MIDWEST, INC.
WINDSTREAM NUVOX, INC.
WISCONSIN DEPARTMENT OF NATURAL RESOURCES
WISCONSIN DEPARTMENT OF REVENUE
WNA LONDON
WOOD GROUP
WYOMING DEPART OF REVENUE
XL INSURANCE AMERICA, INC.
YANMAR AMERICA CORPORATION
YONGKANG LAVOR WASH EQUIPMENTCO.LTD
ZURICH AMERICAN INSURANCE COMPANY

