

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> ,	§	(Jointly Administered)
	§	
Debtors.	§	

**THIRD SUPPLEMENTAL DECLARATION OF REID SNELLENBARGER OF
HOULIHAN LOKEY CAPITAL, INC. AS INVESTMENT BANKER TO THE DEBTORS**

I, Reid Snellenbarger, declare, under penalty of perjury, that the following is true and correct to the best of my knowledge and belief:

1. I am a Managing Director of Houlihan Lokey Capital, Inc. (“**Houlihan Lokey**”), and I am duly authorized to execute this supplemental declaration (the “**Third Supplemental Declaration**”) on behalf of Houlihan Lokey.

2. I am familiar with the matters set forth herein and, if called as a witness, I could and would testify thereto. Unless otherwise stated in this Third Supplemental Declaration, I have personal knowledge of the facts hereinafter set forth. To the extent that any information disclosed herein requires amendment or modification upon Houlihan Lokey’s completion of further analysis or additional creditor information becomes available to Houlihan Lokey, a further supplemental declaration will be submitted to the Court.

3. I am filing this Third Supplemental Declaration to supplement the disclosures that were included in my First Supplemental Declaration, dated August 25, 2020 [Docket No. 573] (the “**First Supplemental Declaration**”), my Second Supplemental Declaration, dated September 10, 2020 [Docket No. 840] (the “**Second Supplemental Declaration**”) and my original declaration, dated July 20, 2020 (the “**Original Declaration**” and



together with the First Supplemental Declaration and the Second Supplemental Declaration, the “**Prior Declarations**”) that was included as Exhibit A of the *Debtors’ Application for Authority to Employ and Retain Houlihan Lokey Capital, Inc. as Investment Banker for the Debtors as of the Petition Date* [Docket No. 45] (the “**Houlihan Retention Application**”). The Houlihan Retention Application was approved pursuant to the *Final Order Authorizing the Retention and Employment of Houlihan Lokey Capital, Inc. as Investment Banker to the Debtors* [Docket No. 507] entered on August 19, 2020.

DISCLOSURES

4. Subsequent to the filing of the Prior Declarations, Houlihan Lokey has conducted additional searches within its databases, to determine whether it has any relationships with any Interested Parties (as defined herein), so as to include any additional parties-in-interest in these Chapter 11 Cases. To determine its relationship with parties in interest in these Chapter 11 Cases, Houlihan Lokey researched the client databases maintained with respect to the Houlihan Lokey Group (as defined in the Engagement Agreement attached to the Houlihan Retention Application) to determine whether it has any relationships with the entities (individually an “**Interested Party**” and collectively, the “**Interested Parties**”) that were identified to Houlihan Lokey by counsel to the Debtors and during these Chapter 11 Cases. A list of the Interested Parties is attached hereto as **Exhibit 1**.

5. Based on such additional searches, Houlihan Lokey makes the supplemental disclosure attached as **Exhibit 2** hereto, which details the relationship check performed by Houlihan Lokey in accordance with its internal processes (as detailed in the Original Declaration and herein), and identifies any additional or changed relationships based on such investigation that members of the Houlihan Lokey Group have with any Interested Party in these Chapter 11 Cases.

6. To the best of my knowledge, information and belief after reasonable inquiry, other than as disclosed in the Prior Declarations and this Third Supplemental Declaration, neither I, Houlihan Lokey, the Houlihan Lokey Group, nor any of our professionals or employees participating in or connected with Houlihan Lokey's engagement with the Debtors: (i) is related to the Debtors or any other party in interest herein, the United States Trustee for this District, or anyone employed in the United States Trustee's Office for this District; (ii) has any connection with or holds or represents any interest adverse to the Debtors, its estate, its creditors or any other Interested Party or their respective attorneys in the matters on which Houlihan Lokey is proposed to be retained; or (iii) has advised any Interested Party, except for the Debtors, in connection with these Chapter 11 Cases. In addition, Houlihan Lokey does not believe that any relationship that the Houlihan Lokey Group, or any of our professionals or employees participating in or connected with Houlihan Lokey's engagement with the Debtors may have with any Interested Party in connection with any unrelated matter will interfere with or impair Houlihan Lokey's representation of the Debtors in these Chapter 11 Cases.

7. I continue to reserve the right to supplement Houlihan Lokey's disclosures in the event that Houlihan Lokey learns of any additional connections that require disclosure. If any new material, relevant facts, or relationships are discovered or arise, Houlihan Lokey will promptly file another supplemental declaration pursuant to Rule 2014 of the Federal Rules of Bankruptcy Procedure.

Based upon the foregoing, pursuant to 28 U.S.C. § 1746, I declare under penalties of perjury that the foregoing is true and correct.

Dated: December 17, 2020

/s/ Reid Snellenbarger
Reid Snellenbarger
Managing Director
Houlihan Lokey Capital, Inc.

Exhibit 1

List of Interested Parties

ABL

JPMORGAN CHASE BANK, NA
US BANK, NA
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 LAWCARE 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 KRASNÝ 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
121 DISPOSAL COMPANY LLC
DIVERSIFIED ALARM SERVICES INC

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
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
HANSEN REYNOLDS LLC
SPRUSON & FERGUSON
MACPHERSON+KELLEY LAWYERS
PLOUM ROTTERDAM LAW FIRM
EVERSHEDS SUTHERLAND LIMITED
BÄR & KARRER LTD.
ROUSE FRETTS WHITE GOSS GENTILE RHODES, P.C.
ZHONG LUN LAW FIRM
ADAMS PLUCK
BOSS & YOUNG
CLARKE MODET & CO
CLINT LAWYERS AND MEDIATORS
DAVIES COLLISION CAVE PTY LTD
FROMONT BRIENS
GERLACH

GQ EMPLOYMENT LAW LLP
MAGNELL & PARTNERS ADVOKATFIRMA KB
MARKS & CLERK HONG KONG
PCS PARUCH CHRUSCIEL SCHIFFTER
ROUSE & CO INTERNATIONAL LLP
SUNRAY INTELLECTUAL PROPERTY ATTORNEY'S
VANGUARD
WALDER WYSS LTD
GRUNECKER, KINKELDEY, STOCKMAIR
INTELLECTUAL PROPERTY ASSOCIATES
HANSEN RIEDERER DICKINSON CRUEGER
MAZUTTI RIBAS STERN SOCIEDADE
MCELROY DEUTSCH MULVANEY

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
SIRENA T WILSON

**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
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
WISCONSIN PROPERTY TAX CONSULTANTS

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
ATACO STEEL PRODUCTS CORP.
BLOCK MIDLAND GROUP
BRENDA KELLEY
CATAMOUNT CONSTRUCTORS, INC.
ELGIN FASTNER GROUP, LLC
FIRST INDUSTRIAL REALTY TRUST
G3 INDUSTRIES
GEORGIA DEER FARM
HARCROSS CHEMICALS INC.
MAZAK OPTONICS CORP.
MILWAUKEE BREWERS BASEBALL CLUB, L.P.
PRO METAL WORKS, LLC
PROPULSE
ROLLER BEARING COMPANY OF AMERICA
SOUTHGATE LEASE SERVICES, INC.
SOUTHGATE LEASING CORPORATION
A.B. BOYD CO
AAVID THERMALLOY LLC
AIRMAN USA CORP
ALLEGIS CORPORATION
ALLGREEN SERVICES LLC
ANFAN INTERNATIONAL CO LTD
ARGO PRODUCTS COMPANY
ASHLEY F WARD INC. DBA FITECH INC.
ATLAS METAL PARTS & FABRICATING INC
CENTRO INC
CHAO LONG MOTOR PARTS CORP
CHONGQING JILI YUNFENG INDUSTRY (GROUP) CO, LTD
CHONGQING KUALITE INDUSTRY AND TRADE CO LTD
CHONGQING MARS SPECIAL METAL FORMING CO LTD
CHONGQING PANDA MACHINERY CO LTD
CHONGQING QINGJIAN MACHING PART CO LTD
CHONGQING SANAI HAILING INDUSTRIAL CO LTD
CHONGQING ZHENJIAN IMPORT AND EXPORT TRADE CO LTD
CHONGQUING CHANGJIANG BEARING CO LTD
COLISEUM ELECTRIC CORPORATION
COPE PLASTICS INC
CUSTOM ENGINEERING WHEELS INC
DAIDO METAL USA INC
DANTHERM S.P.A.
DELPHI CORPORATION

DELPHI POWERTRAIN SYSTEMS LLC
DIVERSIFIED
DIVERSITECH
DON HAGAN & SONS INC
ENGINEERED SALES
EXIDE TECHNOLOGIES LLC
FEDERAL-MOGUL VALVETRAIN
FLEXAUST COMPANY INC
FREUDENBERG-NOK GENERAL PARTNERSHIP
FUZHOU AUTOPARTS INDUSTRIES CO LTD
FUZHOU FUCHUAN RUBBER CO LTD
GH TOOL & MOLD INC
HARCROS CHEMICALS INC
HOKKY ELECTRONICS (SHANGHAI) CO LTD
ICF INDUSTRIES INC
IMPCO
INNOVATIVE TECHNOLOGIES
INTRADIN (SHANGHAI) INPORT & EXPORT CO LTD
JAS FORWARDING USA INC
JIANGSU LONGHOM MECHATRONICS CO LTD
JINAN ALBERT TRADING CO LTD
JULIAN ELECTRIC INC
KANEMATSU USA INC
KRONOS INC
LAKEVIEW INDUSTRIES INC
LANGFANG KOKUSAN ELECTRIC CO LTD
LINZ ELECTRIC
LOMONT MOLDING LLC
MAIL THERMAL AND ACCUSTICAL MANAGEMENT
MATERIAL HANDLING TECHNOLOGIES I
MAX TOOL INC
MEDART INC
MING LIOU/ARIES INTERNATIONAL
MIRO MANUFACTURING INC
MTD
MUTHIG INDUSTRIES INC
NINGBO JINXIN POWDER METALLURGY CO
NINGBO XIANGYUAN DANHONG MACHINERY
NITTO INC
OPTIBELT
PACKAGING SOLUTIONS INC
PLASMAN GROUP/THERMOTECH
PRICE ERECTING INC
PRYOTECK INC
RHINO TOOL HOUSE
RIDGE TOOL MANUFACTURING CO

RITUS CORPORATION
RR DONNELLEY
SCHIEFFER CO. INTERNATIONAL LLC
SEDEMAC MECHATRONICS (PVT) LTD
SENTEC HANOI CO LTD
SHANDONG WEIDA INTERNATIONAL TRADING
SHANDONG WEIDA MACHINERY CO LTD
SHANDONG ZHENTINGJIANGONG PISTON CO LTD
SHANGHAI DONG FENG MOTOR INDUSTRY IMP / EXP CO LTD
SHANGHAI ELECTRICAL APPARATUS IMP & EXP LTD
SHANGHAI SI RUIFU MACHINERY & ENGINEERING CO LTD
SICHUAN FUXIANG TECHNOLOGY CO LTD
SOUTHERN TOOL
STEEL CRAFT CORP
STRAIGHT 72 INC DBA MAI MANUFACTURING
SUSSEX IM INC
SUZHOU ZHONGCHENG HENGXIE BEARING CO LTD
TECOMEC S.R.L. - SOCIO UNICO
THE CLEVELAND CANVAS GOODS MFG CO
TOOL & DYE
TROY CRAIG (DICELLO LEVITT GUTZLER)
TUFF TORQ CORP
UFP TECHNOLOGIES INC
W.W. GRAINGER INC
WOLONG INTERNATIONAL (HONGKONG) LTD
XIAMEN GOODWILL ELASTOMERICE CO LTD
XIAMEN RIKEN INDUSTRIAL CO LTD
XIAMEN SENTEC E&E CO LTD
XPO
YUEQING RIYUE MACHINE ELECTRICITY CO LTD
YUHUAN JUXIN MACHINERY CO LTD
ZHEJIAN CONSTANT POWER MACHINERY
ZHEJIAN MEILI HIGH TECHNOLOGY CO LTD
ZHEJIANG BO XING INDUSTRY AND TRADE CO LTD
ZHOUZHAN HAISHAN MACHINERY & SEALING MATERIALS CO LTD
ZIGONG CHUANLI TECHNOLOGY CO LTD
ZMONDAY (ZHEJIAN ZHOULI INDUSTRIAL CO LTD)

NOTICE OF APPEARANCE / INTERESTED PARTY

AMERICANA DEVELOPMENT, INC., D/B/A MARTIN WHEEL
AMERICANA DEVELOPMENT, INC., D/B/A MONITOR MANUFACTURING
AMY CRAIG
ANDREAS STIHL AG & CO. KG
ARIBA, INC.
BLACK & DECKER (U.S.), INC.
CONCUR TECHNOLOGIES, INC.

DEAMERTEK CORPORATION INC.
DIANA CRAIG
EXMARK MANUFACTURING COMPANY, INC.
FLAMBEAU, INC.
KENDA GROUP
KOOIMA COMPANY
LATHROP GPM LLP ON BEHALF OF EXMARK MANUFACTURING COMPANY, INC.
PYROTEK INCORPORATED
QUALTRICS LLC
SAP AMERICA, INC. AND ITS AFFILIATES
STACY GREER
STANLEY BLACK & DECKER, INC.
STATE STEEL SUPPLY COMPANY
STIHL TIROL GMBH
SUMMERS COMPTON WELLS LLC ON BEHALF OF JONES PLASTIC AND
ENGINEERING COMPANY, LLC
TAMMY D. LLOYD
TOYOTA INDUSTRIES COMMERCIAL FINANCE, INC.
UNITED STEELWORKERS OF AMERICA, AFL-CIO-CLC
ZAMA CORPORATION LTD.
ALLSTATE INSURANCE COMPANY
CURTIS MACHINE COMPANY, INC.
DANIEL G. HELMAN AND PAMELA HELMAN, THEIR SUCCESSORS AND/OR
ASSIGNEES
DAVIS TOOL & DIE CO., INC.
FARMERS INSURANCE EXCHANGE
FIRE INSURANCE EXCHANGE
FOREMOST INSURANCE COMPANY GRAND RAPIDS, MICHIGAN
GANNETT SATELITTE NETWORK LLC DBA USA TODAY NETWORK
IRON MOUNTAIN INFORMATION MANAGEMENT, INC.
JAMES TROY AND ELAINE TROY
KO MANUFACTURING, INC.
LIBERTY MUTUAL INSURANCE
MID-CENTURY INSURANCE COMPANY
NATIONWIDE INDEMNITY COMPANY AND EMPLOYERS INSURANCE OF WAUSAU
OCEAN NETWORK EXPRESS (NORTH AMERICA) INC.
ORACLE AMERICA, INC.
SOUTHWORTH-MILTON, INC. D/B/A MILTON CAT
THE COUNTY OF DENTON, TEXAS
WILLIAM BUCHANAN AND EVA BUCHANAN

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

AD HOC GROUP OF SENIOR NOTEHOLDERS

ATALAYA CAPITAL MANAGEMENT

BARINGS

COHANZICK MANAGEMENT LLC

CROSSING BRIDGE ADVISORS LP

MEMBERS OF UNSECURED CREDITORS COMMITTEE

PENSION BENEFIT GUARANTY CORPORATION

HOFFER PLASTICS CORPORATION

WILMINGTON TRUST N.A.

A R NORTH AMERICA

THOMAS R SAVAGE

JAMES E BRENN

JIANGSU JIANGHUAI ENGINE CO LTD

DOSTER, ULLOM & BOYLE LLC

BROWN RUDNICK LLP

PROFESSIONAL SERVICE PROVIDERS TO THE STALKING HORSE BIDDER

ALVAREZ & MARSAL

KIRKLAND & ELLIS

MCKINSEY & COMPANY

KPMG

DELOITTE ACCOUNTING

LITTLER MENDELSON

SPILMAN THOMAS & BATTLE

PWC

AON

WOOD GROUP

STALKING HORSE BIDDER

KPS CAPITAL PARTNERS, LP

OTHER INTERESTED PARTIES

CHARLES J. HANDLEY [LITIGATION CLAIMANT CIVIL ACTION 20-C-555(KAN), IN
CIRCUIT COURT OF KANAWHA COUNTY, WV)

CONSTELLATION NEWENERGY – GAS DIVISION, LLC

CURTIS MACHINE

DAVIS TOOL & DIE CO.

ELGIN FASTENER /LELAND

EQUINITI TRUST COMPANY

FACEBOOK
INFOR (US), INC.
LIVINGSTON INTERNATIONAL INC.
METROPOWER, INC.
NEFF EXPANSION PA, LLC
NIKKI AMERICA FUEL SYSTEMS
OCEAN NETWORK EXPRESS (NORTH AMERICA) INC.
OUTFITTERS, LLC
SCHUMACHER BROTHERS FENCING, L.L.C
SMARTEQUIP
SOUTHWORTH-MILTON, INC. (MILTON CAT)
STANT USA CORP.
UNITED PARCEL SERVICE
WALBRO LLC / WALBRO ENGINE MANAGEMENT

Exhibit 2

Changes to the Relationships with Interested Parties Compared to the Prior Declarations

INTERESTED PARTY	ENGAGEMENT TYPE (1)	CLIENT STATUS
ARNOLD & PORTER KAYE SCHOLER LLP	FVA / FRG	Current / Former
BRANDES INVESTMENT PARTNERS, LP	FVA	Current
BROWN BROTHERS HARRIMAN & CO	FRG	Current
BROWN RUDNICK LLP	FRG	Former
DELOITTE & TOUCHE LLP	FVA / FRG	Current / Former
DONALDSON COMPANY INC	CF	Former
FARMERS INSURANCE EXCHANGE	FVA	Current
GREAT AMERICAN INSURANCE GROUP	CF	Former
HOME DEPOT INC	FVA	Current / Former
KING & SPALDING LLP	FVA / FRG	Current / Former
LIVINGSTON INTERNATIONAL INC.	FVA	Former
LOEB & LOEB	FVA	Current
MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED	FRG	Current / Former
MORGAN STANLEY SMITH BARNEY LLC	FVA / FRG / CF	Current / Former
OGLETREE DEAKINS NASH SMOAK & STEWART, PC	FVA	Current
ORACLE AMERICA, INC.	FVA	Former
PENSION BENEFIT GUARANTY CORPORATION	FRG / CF	Former
PRO UNLIMITED INC	FVA	Current / Former
SMARTEQUIP	CF	Current
VERTEX	CF	Current

(1) Identifies any currently active or closed engagement concluding within the three-year period prior to the Petition Date for which the Interested Party identified was an Interested Party in the engagement identified.

Memo: Engagement Summary Abbreviations

CF = Corporate Finance

FVA = Financial Valuation and Advisory

FRG = Financial Restructuring Group