

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHERN DIVISION

In re:	§
	§
	§ Chapter 11
BRIGGS & STRATTON	§
CORPORATION, <i>et al.</i> ,	§ Case No. 20-43597-399
Debtors. ¹	§
	§ (Jointly Administered)
	§

**FIRST INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS INDEPENDENT AUDITOR TO THE DEBTORS FOR
THE PERIOD FROM JULY 20, 2020 THROUGH OCTOBER 31, 2020**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Professional Services as:	Independent Auditor
Date of Retention:	<i>Nunc Pro Tunc</i> to July 20, 2020
Period for which Compensation and Reimbursement is Sought:	July 20, 2020 through October 31, 2020
Total Amount of Fees Requested:	\$ 246,660.00
Amount of Expense Reimbursement Sought	\$ 234.00
Total Amount of Fees and Expense:	<u>\$ 246,894.00</u>
This is an: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Interim <input type="checkbox"/> Final Application	

¹ 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. (4740), 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.



PRIOR FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
	N/A	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period from July 20, 2020 through October 31, 2020

Professional	Level	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
Conroy, Sean	Partner/Principal	\$0.00	3.6	\$0.00
Dechamps, Matt	Partner/Principal	\$0.00	0.5	\$0.00
Eighme, Erik	Partner/Principal	\$0.00	7.9	\$0.00
Himmelman, Matt	Partner/Principal	\$0.00	2.5	\$0.00
Kulju, Eric	Partner/Principal	\$0.00	30.9	\$0.00
Lynn, Dan	Partner/Principal	\$0.00	1.2	\$0.00
Lyons, Diane	Partner/Principal	\$0.00	3.2	\$0.00
Mano, Patrice	Partner/Principal	\$0.00	9.6	\$0.00
Phillips, Joan	Partner/Principal	\$0.00	0.5	\$0.00
Perez Zaldivar, Ignacio	Managing Director	\$0.00	0.5	\$0.00
Bergmann, Ella	Senior Manager	\$0.00	0.5	\$0.00
Drager, Christine	Senior Manager	\$0.00	4.6	\$0.00
Dressel, Mary	Senior Manager	\$0.00	7.1	\$0.00
Keuter, Kurtis	Senior Manager	\$0.00	8.8	\$0.00
Schubert, John	Senior Manager	\$0.00	20.6	\$0.00
Shah, Tejal	Senior Manager	\$0.00	13.5	\$0.00
Tussey, Hannah	Senior Manager	\$0.00	0.5	\$0.00
Viney, Eric	Senior Manager	\$0.00	2.0	\$0.00
Vondrum, Emily	Senior Manager	\$0.00	101.3	\$0.00
Bell, Caitlin	Manager	\$0.00	31.4	\$0.00
Broaden, Thuong	Manager	\$0.00	2.5	\$0.00
Curguz, Ivana	Manager	\$0.00	20.1	\$0.00
Thimmig, Sam	Manager	\$0.00	1.4	\$0.00
Waclawik, Kelly	Manager	\$0.00	1.0	\$0.00
D'Amato, Gino	Senior Consultant	\$0.00	229.5	\$0.00
He, Jane	Senior Consultant	\$0.00	27.2	\$0.00
Nikolov, Nicholas	Senior Consultant	\$0.00	262.8	\$0.00
Shklover, Michael	Senior Consultant	\$0.00	165.6	\$0.00
A, Vivek	Consultant	\$0.00	8.5	\$0.00
Anusha, Anusha	Consultant	\$0.00	9.0	\$0.00
Arias-Bravo, Jess	Consultant	\$0.00	30.7	\$0.00
Balijapalli, Sindhusa	Consultant	\$0.00	3.0	\$0.00

Boyce, Maura	Consultant	\$0.00	246.7	\$0.00
Bukkapuram, Kranthi	Consultant	\$0.00	3.0	\$0.00
Dant, Mary	Consultant	\$0.00	285.7	\$0.00
Gaynor, Alison	Consultant	\$0.00	24.3	\$0.00
Jain, Naman	Consultant	\$0.00	17.0	\$0.00
Khurana, Utsav	Consultant	\$0.00	0.2	\$0.00
Kozlow, Megan	Consultant	\$0.00	60.3	\$0.00
Mittal, Sonali	Consultant	\$0.00	16.0	\$0.00
Nayyar, Rohan	Consultant	\$0.00	1.0	\$0.00
Sarawagi, Payal	Consultant	\$0.00	1.4	\$0.00
Singh, Sapna	Consultant	\$0.00	0.5	\$0.00
Soren, Swapnil Sagar	Consultant	\$0.00	4.5	\$0.00
Tanuja, Maddela	Consultant	\$0.00	23.2	\$0.00
Tibrewal, Ankita	Consultant	\$0.00	12.0	\$0.00
Yadav, Piyush	Consultant	\$0.00	11.8	\$0.00
Professional Subtotal:			1,719.6	\$232,000.00

Professional	Level	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
Fitts, Emily	Partner/Principal	\$600.00	1.2	\$720.00
Kulju, Eric	Partner/Principal	\$500.00	5.7	\$2,850.00
Miskinis, Mark	Partner/Principal	\$600.00	1.0	\$600.00
Phillips, Joan	Partner/Principal	\$600.00	0.5	\$300.00
Snow, Kelly	Partner/Principal	\$600.00	1.2	\$720.00
Goldberg, Rob	Managing Director	\$600.00	1.5	\$900.00
Vondrum, Emily	Senior Manager	\$350.00	7.7	\$2,695.00
Bell, Caitlin	Manager	\$275.00	0.5	\$137.50
Boyce, Maura	Senior Consultant	\$175.00	1.1	\$192.50
Professional Subtotal:			20.4	\$9,115.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Kulju, Eric	Partner/Principal	\$500.00	0.5	\$250.00
Abrom, Carisa	Senior Project Controller	\$175.00	1.4	\$245.00
Gutierrez, Dalia	Project Controller	\$125.00	8.4	\$1,050.00
Jain, Ashima	Consultant	\$125.00	8.0	\$1,000.00
Tomar, Arzoo	Consultant	\$125.00	4.0	\$500.00
Trivedi, Sanyam	Consultant	\$125.00	8.5	\$1,062.50
Veerabomma, Chandra	Consultant	\$125.00	11.5	\$1,437.50
Professional Subtotal:			42.3	\$5,545.00
Total			1,782.3	\$246,660.00

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period from July 20, 2020 through October 31, 2020

Categories	Hours	Fees
Financial Statement Audit and Related Services	1,719.6	\$232,000.00
Out of Scope Audit Services	20.4	\$9,115.00
Preparation of Fee Applications	42.3	\$5,545.00
Fees Category Subtotal :	1,782.3	\$246,660.00

CUMULATIVE EXPENSE SUMMARY
For the Period from July 20, 2020 through October 31, 2020

Expense Categories	Total Expenses for the Period
Miscellaneous Expenses	\$234.00
Expense Category Subtotal :	\$234.00

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHERN DIVISION

In re:	§
	§
	§ Chapter 11
BRIGGS & STRATTON	§
CORPORATION, <i>et al.</i> ,	§ Case No. 20-43597-399
Debtors. ¹	§
	§ (Jointly Administered)
	§

**FIRST INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS INDEPENDENT AUDITOR TO THE DEBTORS
FOR THE PERIOD FROM JULY 20, 2020 THROUGH OCTOBER 31, 2020**

Deloitte & Touche LLP (“Deloitte & Touche” or the “Applicant”), independent auditor to Briggs & Stratton Corporation and its affiliated debtors as debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks interim allowance and payment of compensation and reimbursement of expenses pursuant to section 330 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016(a) of the Local Bankruptcy Rules of Bankruptcy Court for the Eastern District of Missouri (the “Local Rules”), for the period commencing July 20, 2020 through and including October 31, 2020 (the “Application Period”). In support of this application (the “Fee Application”), Deloitte & Touche respectfully represents as follows:

¹ 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. (4740), 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.

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine 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 pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016(a) of the Local Rules.

BACKGROUND

3. On July 20, 2020 (the "Petition Date"), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code.

4. No trustee or examiner has been appointed in any of the Debtors chapter 11 cases.

RETENTION OF DELOITTE & TOUCHE

5. On July 20, 2020, the Debtors filed 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 "Retention Application").

6. On August 19, 2020, the Court entered an order approving the Retention Application [Docket No. 508] (the "Retention Order").

RELIEF REQUESTED

7. By this Fee Application, Deloitte & Touche respectfully requests 100% allowance of compensation of its fees in the amount of \$246,660.00, together with reimbursement of its reasonable and necessary expenses incurred during the Application Period, in the amount of \$234.00, for a total requested allowance of fees and expenses of

\$246,894.00. Deloitte & Touche submits this Fee Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte & Touche requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

8. This is the first interim fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Fee Application, Deloitte & Touche seeks compensation in the amount of \$246,660.00. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte & Touche's request for compensation for fees incurred during the Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

9. Deloitte & Touche also maintains computerized records of all expenses incurred in connection with the performance of professional services. By this Fee Application, Deloitte & Touche also seeks expense reimbursement of \$234.00. A summary of actual and necessary expenses incurred by Deloitte & Touche during the Application Period is attached hereto as Exhibit B. Deloitte & Touche does not charge for photocopying, out-going facsimile transmissions, or long distance telephone calls on faxes. Deloitte & Touche customarily charges for conference call expenses.

10. No agreement or understanding exists between Deloitte & Touche and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

11. Deloitte & Touche provides below an overview of the services it rendered as independent auditor to the Debtors during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application Period are also provided in the attached Exhibits.

Financial Statement Audit and Related Services:

Hours 1,719.6, Amount \$232,000.00

- Deloitte & Touche, in the performance of the 2020 financial statement audit and related quarterly reviews of Debtor Briggs & Stratton Corporation, performed audit services and related procedures. Such procedures included performing reviews of the Debtors' financial statements for the year ended June 28, 2020, including review of the Debtors' condensed consolidated interim financial information for each of the quarters in the year ended June 28, 2020.

Out of Scope Audit Services:

Hours 20.4, Amount \$9,115.00

- Deloitte & Touche, in the performance of the financial statement audit and related services, performed out-of-scope audit procedures as a result of the Debtors' bankruptcy filing.

Preparation of Fee Applications:

Hours 42.3, Amount \$5,545.00

- During the Application Period, Deloitte & Touche analyzed the time charged by both professional level and category in preparation of its fee applications.

**ALLOWANCE OF COMPENSATION AND
ACTUAL AND NECESSARY EXPENSES**

12. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte &

Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$246,660.00.

13. During the Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$138.39.

14. Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche on behalf of the Debtors during the Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

15. As set forth in Exhibit B attached hereto, Deloitte & Touche has disbursed, and requests reimbursement for, a total of \$234.00 in expenses on behalf of the Debtors in providing professional services during the Application Period, which represents actual, necessary expenses incurred in the rendition of professional services in these cases.

16. Deloitte & Touche believes that the actual expenses incurred in providing professional services during the Application Period were necessary, reasonable and justified under the circumstances to provide services for the Debtors in these cases.

**DELOITTE & TOUCHE’S REQUESTED FEES SHOULD BE ALLOWED
BY THIS COURT**

17. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

18. In the instant case, Deloitte & Touche respectfully submits that the services for which it seeks compensation in this Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte & Touche further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

19. The undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of rule 2016(a) of the Local Rules and that the Fee Application substantially complies with that Local Rule. To the extent that the Fee Application does not comply in all respects with the requirements of Local Rule 2016(a),

Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court enter an order: (i) granting the allowance of compensation for professional services rendered to the Debtors by Deloitte & Touche during the Application Period in the amount of \$24,660.00; (ii) granting the reimbursement of \$234.00 of the actual and necessary costs and expenses incurred by Deloitte & Touche in these cases during the Application Period; (iii) authorizing and directing the Debtors to pay such amounts to Deloitte & Touche; and (iv) granting such other and relief as may be just and proper.

Dated: December 18, 2020
Milwaukee, Wisconsin

Respectfully submitted,

DELOITTE & TOUCHE LLP

/s/ Eric Kulju
Eric Kulju
Partner
555 East Wells St., Suite 1400
Milwaukee, WI 53202-3824
Telephone: 414.977.2540
Facsimile: 414.905.0060

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHERN DIVISION**

In re: §
§
BRIGGS & STRATTON § Chapter 11
CORPORATION, *et al.*, §
Debtors.¹ § Case No. 20-43597-399
§
§ (Jointly Administered)
§

CERTIFICATION OF ERIC KULJU

Eric Kulju, deposes and says:

- 1) I am a partner in the applicant firm, Deloitte & Touche LLP.
- 2) I have personally led, as the engagement partner, the professional services rendered by Deloitte & Touche LLP, as independent auditor and am familiar with the work performed for the Debtors in connection with its engagement.
- 3) I have reviewed the foregoing Fee Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.

Date: December 18, 2020

/s/ Eric Kulju

Eric Kulju
Partner

¹ 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. (4740), 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.

Exhibit A

**Professional Fees for the Period
July 20, 2020 through October 31, 2020**

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
07/20/2020				
A, Vivek	Perform testing of expense, selling, general and administration (ESGA).	\$0.00	4.0	\$0.00
A, Vivek	Test Burden (overhead expenses testing) expense related to cost of sales.	\$0.00	4.0	\$0.00
Balijapalli, Sindhusa	Create lead sheets from trial balance account balances for the purpose of testing.	\$0.00	3.0	\$0.00
Schubert, John	Review Milwaukee group retiree medical plan assumptions.	\$0.00	2.3	\$0.00
Schubert, John	Review power products group retiree medical plan assumptions.	\$0.00	2.1	\$0.00
Singh, Sapna	Review work for NSPC VP Request # 20200715020, Briggs & Stratton Corp.	\$0.00	0.5	\$0.00
Tibrewal, Ankita	Perform overhead expenses testing.	\$0.00	4.0	\$0.00
Tibrewal, Ankita	Perform selling, general and administration (ESGA) testing.	\$0.00	4.0	\$0.00
07/21/2020				
Schubert, John	Review retiree medical assumptions for the Power Products Group.	\$0.00	2.6	\$0.00
07/28/2020				
Kulju, Eric	Discuss goodwill impairment test with P. Langelin (Briggs), E. Vondrum (Deloitte).	\$0.00	0.5	\$0.00
Vondrum, Emily	Discuss goodwill impairment test with P. Langelin (Briggs), E. Kulju (Deloitte).	\$0.00	0.5	\$0.00
Vondrum, Emily	Discuss the status of the audit with E. Leick, P. Langelin, and J. Engelhardt (Briggs).	\$0.00	0.5	\$0.00
07/29/2020				
Boyce, Maura	Discuss preliminary plans for resuming the audit with E. Vondrum, G. D'Amato, N. Nikolov, M. Dant, and M. Shklover (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Discuss preliminary plans for resuming the audit with E. Vondrum, N. Nikolov, M. Dant, M. Shklover, and M. Boyce (Deloitte).	\$0.00	1.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
07/29/2020				
Dant, Mary	Discuss preliminary plans for resuming the audit with E. Vondrum, G. D'Amato, N. Nikolov, M. Shklover, and M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
Eighme, Erik	Discuss with S. Rugg (Briggs) regarding year-end tax provision review.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Discuss preliminary plans for resuming the audit with E. Vondrum, G. D'Amato, M. Dant, M. Shklover, and M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
Shklover, Michael	Discuss preliminary plans for resuming the audit with E. Vondrum, G. D'Amato, N. Nikolov, M. Dant, and M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss preliminary plans for resuming the audit with G. D'Amato, N. Nikolov, M. Dant, M. Shklover, and M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
07/30/2020				
Arias-Bravo, Jess	Attend FY20 audit kickoff call with E. Eighme, M. Dressel, K. Keuter, Q. He (Deloitte), H. Spenser, S. Rugg, L. Kelly (Briggs).	\$0.00	0.5	\$0.00
Boyce, Maura	Prepare additional FY20 testing selections and update working papers before obtaining the selection support.	\$0.00	2.6	\$0.00
Boyce, Maura	Update fixed asset workpaper before obtaining the selection support.	\$0.00	0.4	\$0.00
Boyce, Maura	Discuss with E. Vondrum, G. D'Amato, N. Nikolov, M. Dant, and M. Shklover (Deloitte) regarding the year-end audit team proposal.	\$0.00	1.0	\$0.00
Boyce, Maura	Run revenue models for Engines & Turf.	\$0.00	2.9	\$0.00
Boyce, Maura	Run revenue models for Consumer.	\$0.00	1.1	\$0.00
D'Amato, Gino	Discuss with E. Vondrum, N. Nikolov, M. Dant, M. Shklover, and M. Boyce (Deloitte) regarding the year-end audit team proposal.	\$0.00	1.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
07/30/2020				
D'Amato, Gino	Discuss power distributors procedures for accounts receivables, inventory, and income statement with M. Dant (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Discuss open items listing with P. Langelin, P. Murphy, M. Rojas (Briggs) and E. Vondrum, M. Shklover, and N. Nikolov (Deloitte).	\$0.00	0.3	\$0.00
D'Amato, Gino	Update open testing items listing in eroom for external update.	\$0.00	1.2	\$0.00
D'Amato, Gino	Draft email to P. Rome (Deloitte) regarding accounts receivable sample selections for confirmation testing.	\$0.00	0.5	\$0.00
D'Amato, Gino	Prepare supporting documentation request for power distributors, accounts receivable, cash and accounts payable audit requests.	\$0.00	2.1	\$0.00
Dant, Mary	Utilize reveal technology in order to run a regression analysis for power distributors testing.	\$0.00	2.0	\$0.00
Dant, Mary	Discuss with E. Vondrum, G. D'Amato, N. Nikolov, M. Shklover, and M. Boyce (Deloitte) regarding the year-end audit team proposal.	\$0.00	1.0	\$0.00
Dant, Mary	Prepare new SharePoint for the engagement team to assist with project management.	\$0.00	0.8	\$0.00
Dant, Mary	Discuss power distributors procedures for accounts receivables, inventory and income statement with G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Dant, Mary	Perform testing procedures around accounts receivables (A/R) and standard cost for power distributors.	\$0.00	4.2	\$0.00
Drager, Christine	Review incoming items for review of accounting standard codification (ASC) 715, accounting applied to defined benefit and postretirement medical plans, information as of 6/30.	\$0.00	0.2	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
07/30/2020				
Dressel, Mary	Attend FY20 audit kickoff call with J. Arias-Bravo, E. Eighme, K. Keuter, Q. He (Deloitte), H. Spenser, S. Rugg, L. Kelly (Briggs).	\$0.00	0.5	\$0.00
Eighme, Erik	Attend FY20 audit kickoff call with J. Arias-Bravo, M. Dressel, K. Keuter, Q. He (Deloitte), H. Spenser, S. Rugg, L. Kelly (Briggs).	\$0.00	0.5	\$0.00
He, Jane	Attend FY20 audit kickoff call with J. Arias-Bravo, E. Eighme, M. Dressel, K. Keuter (Deloitte), H. Spenser, S. Rugg, L. Kelly (Briggs).	\$0.00	0.5	\$0.00
Keuter, Kurtis	Attend FY20 audit kickoff call with J. Arias-Bravo, E. Eighme, M. Dressel, Q. He (Deloitte), H. Spenser, S. Rugg, L. Kelly (Briggs).	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Consolidate results of physical inventory observation testing.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Assess accrued liability account listing to check which accounts to test at year-end.	\$0.00	2.1	\$0.00
Nikolov, Nicholas	Meet with C. Bell (Deloitte) to discuss audit testing plan updates for the inventory account balances.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Discuss with E. Vondrum, G. D'Amato, M. Dant, M. Shklover, and M. Boyce (Deloitte) regarding the year-end audit team proposal.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Prepare risk assessment for inventory cycle counts and physical counts.	\$0.00	2.2	\$0.00
Nikolov, Nicholas	Assess which inventory account balances will be tested at year-end.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Prepare selections for warranty claim payment testing.	\$0.00	1.8	\$0.00
Nikolov, Nicholas	Discuss open items listing with P. Langelin, P. Murphy, M. Rojas (Briggs), E. Vondrum, M. Shklover, and G. D'Amato (Deloitte).	\$0.00	0.3	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
07/30/2020				
Schubert, John	Review retiree medical plan assumptions for the Power Products Group (PPG) and the Milwaukee group plans.	\$0.00	1.3	\$0.00
Shklover, Michael	Discuss open items listing with P. Langelin, P. Murphy, M. Rojas (Briggs), E. Vondrum, N. Nikolov, and G. D'Amato (Deloitte).	\$0.00	0.3	\$0.00
Shklover, Michael	Prepare the managed investments sampling workbook to make random substantive selections.	\$0.00	1.1	\$0.00
Shklover, Michael	Prepare first half of pension trust planned procedures memo.	\$0.00	1.2	\$0.00
Shklover, Michael	Prepare open items listing to send to D. Bagin (Briggs) encompassing past due items and new items related to additional selections/ Pension specialists' requests.	\$0.00	0.4	\$0.00
Shklover, Michael	Research Briggs' ownership of a parallel fund within fund family.	\$0.00	0.5	\$0.00
Shklover, Michael	Assess the accrued liabilities lead sheet for pension-related accrued to assess whether additional testing should be performed.	\$0.00	0.4	\$0.00
Shklover, Michael	Update alternative investment testing workpaper for details related to additional selections in Briggs managed portfolio.	\$0.00	1.0	\$0.00
Shklover, Michael	Update national securities pricing center (NSPC) vendor priced securities template to price out 43 additional selection due to non-control reliance.	\$0.00	0.8	\$0.00
Shklover, Michael	Update and send authorized vendor confirmation to two parties.	\$0.00	0.8	\$0.00
Shklover, Michael	Discuss with E. Vondrum, G. D'Amato, N. Nikolov, M. Dant, and M. Boyce (Deloitte) regarding the year-end audit team proposal.	\$0.00	1.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
07/30/2020				
Shklover, Michael	Research accrued expense pension-related accounts that were not scoped in last year.	\$0.00	0.5	\$0.00
Shklover, Michael	Draft email with support to D. Bagin (Briggs) related to discount rate and estimated return on assets support.	\$0.00	0.2	\$0.00
Vondrum, Emily	Discuss open items listing with P. Langelin, P. Murphy, M. Rojas (Briggs) and M. Shklover, N. Nikolov, and G. D'Amato (Deloitte).	\$0.00	0.3	\$0.00
Vondrum, Emily	Discuss with G. D'Amato, N. Nikolov, M. Dant, M. Shklover, and M. Boyce (Deloitte) regarding the year-end audit team proposal.	\$0.00	1.0	\$0.00
07/31/2020				
A, Vivek	Perform testing of expense, selling, general and administration (ESGA).	\$0.00	0.2	\$0.00
A, Vivek	Test Burden (overhead expenses testing) expense related to cost of sales.	\$0.00	0.3	\$0.00
Boyce, Maura	Discuss testing approach for the income statement with E. Vondrum (Deloitte).	\$0.00	0.4	\$0.00
Boyce, Maura	Update lease workpaper.	\$0.00	3.0	\$0.00
Boyce, Maura	Discuss testing process for property, plant and equipment with C. Bell (Deloitte).	\$0.00	0.7	\$0.00
Boyce, Maura	Update approach in property, plant and equipment risk assessment to be a higher non-control reliance approach.	\$0.00	1.0	\$0.00
Boyce, Maura	Discuss planned testing approach and lead sheet review with M. Dant, M. Shklover, E. Vondrum, N. Nikolov, and G. D'Amato (Deloitte).	\$0.00	2.5	\$0.00
Conroy, Sean	Meet with D. Lyons, G. D'Amato, E. Vondrum (Deloitte) regarding goodwill testing for year-end and a general status update on the audit report.	\$0.00	0.8	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
07/31/2020				
D'Amato, Gino	Discuss planned testing approach and lead sheet review with M. Dant, M. Shklover, E. Vondrum, N. Nikolov, and M. Boyce (Deloitte).	\$0.00	2.5	\$0.00
D'Amato, Gino	Research supporting documentation on power distributors.	\$0.00	1.0	\$0.00
D'Amato, Gino	Meet with D. Lyons, S. Conroy, E. Vondrum (Deloitte) regarding goodwill testing for year-end and a general status update on the audit report.	\$0.00	0.8	\$0.00
D'Amato, Gino	Organize engagement team shared sites for project efficiency.	\$0.00	1.4	\$0.00
D'Amato, Gino	Organize project plan and investigate trial balance variances .	\$0.00	1.4	\$0.00
Dant, Mary	Document support received for account receivable and standard cost in inventory for power distributors.	\$0.00	4.0	\$0.00
Dant, Mary	Continue to document support received for account receivable and standard cost in inventory for power distributors.	\$0.00	0.5	\$0.00
Dant, Mary	Discuss planned testing approach and lead sheet review with M. Shklover, E. Vondrum, N. Nikolov, G. D'Amato, and M. Boyce (Deloitte).	\$0.00	2.5	\$0.00
Dressel, Mary	Update audit status of the testing procedures in relation to income tax with E. Eighme, K. Keuter, and E. Vondrum (Deloitte).	\$0.00	0.5	\$0.00
Eighme, Erik	Update audit status of the testing procedures in relation to income tax with M. Dressel, K. Keuter, and E. Vondrum (Deloitte).	\$0.00	0.5	\$0.00
Keuter, Kurtis	Update audit status of the testing procedures in relation to income tax with E. Eighme, M. Dressel, and E. Vondrum (Deloitte).	\$0.00	0.5	\$0.00
Khurana, Utsav	Review vendor pricing final workpaper.	\$0.00	0.2	\$0.00
Kulju, Eric	Prepare for various upcoming internal meetings.	\$0.00	1.3	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
07/31/2020				
Lyons, Diane	Meet with G. D'Amato, S. Conroy, E. Vondrum (Deloitte) regarding goodwill testing for year-end and a general status update on the audit report.	\$0.00	0.8	\$0.00
Nikolov, Nicholas	Discuss planned testing approach and lead sheet review with M. Dant, M. Shklover, E. Vondrum, G. D'Amato, and M. Boyce (Deloitte).	\$0.00	2.5	\$0.00
Nikolov, Nicholas	Prepare testing for excess and obsolete reserve year-end balance.	\$0.00	2.0	\$0.00
Nikolov, Nicholas	Assess inventory accounts for testing for the Allmand component.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Review listing of individual general ledger accounts that make up the total accrued liability balance sheet line item to create an action plan for which accounts are a material balance that would drive us to further test.	\$0.00	1.8	\$0.00
Shklover, Michael	Call with D. Bagin (Briggs) to review pension specialist requests and follow-up to get related support.	\$0.00	0.4	\$0.00
Shklover, Michael	Discuss planned testing approach and lead sheet review with M. Dant, E. Vondrum, N. Nikolov, G. D'Amato, and M. Boyce (Deloitte).	\$0.00	2.5	\$0.00
Shklover, Michael	Research delivered at place (DAP) inventory and Allmand standard price.	\$0.00	0.3	\$0.00
Shklover, Michael	Implement new guidance from valuing alternative investments (3-20) for both planned procedures memo.	\$0.00	0.3	\$0.00
Shklover, Michael	Prepare other post employment benefits (OPEB) procedures memo.	\$0.00	0.7	\$0.00
Soren, Swapnil Sagar	Perform substantive analytical procedures for selling, general and administration.	\$0.00	1.0	\$0.00
Soren, Swapnil Sagar	Draft accounts receivable confirmations and create open items list for the client to follow-up on.	\$0.00	2.5	\$0.00
Soren, Swapnil Sagar	Perform substantive analytical procedures for cost of sales.	\$0.00	1.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
07/31/2020				
Vondrum, Emily	Discuss testing approach for the income statement with M. Boyce (Deloitte).	\$0.00	0.4	\$0.00
Vondrum, Emily	Meet with D. Lyons, G. D'Amato, S. Conroy (Deloitte) regarding goodwill testing for year-end and a general status update on the audit report.	\$0.00	0.8	\$0.00
Vondrum, Emily	Update audit status of the testing procedures in relation to income tax with E. Eighme, M. Dressel, and K. Keuter (Deloitte).	\$0.00	0.5	\$0.00
Vondrum, Emily	Discuss planned testing approach and lead sheet review with M. Dant, M. Shklover, N. Nikolov, G. D'Amato, and M. Boyce (Deloitte).	\$0.00	2.5	\$0.00
08/02/2020				
Viney, Eric	Perform Pension/OPEB Actuarial Specialist support.	\$0.00	2.0	\$0.00
08/03/2020				
Arias-Bravo, Jess	Update document request on Deloitte Connect.	\$0.00	0.1	\$0.00
Boyce, Maura	Prepare 51 property, plant and equipment (PPE) selections.	\$0.00	2.8	\$0.00
Boyce, Maura	Discuss status of testing and planned weekly tasks with E. Vondrum, M. Dant, M. Shklover, N. Nikolov, G. D'Amato (Deloitte).	\$0.00	1.0	\$0.00
Boyce, Maura	Prepare assistance in revenue breakouts and send to L. Hammen (Briggs).	\$0.00	0.7	\$0.00
Boyce, Maura	Update workpaper for dealer rebates testing for approach.	\$0.00	2.7	\$0.00
Boyce, Maura	Update engines reconciliation workpaper.	\$0.00	0.7	\$0.00
Boyce, Maura	Make inquiries of client regarding Freight and Tariff Billed accounts.	\$0.00	0.7	\$0.00
Broaden, Thuong	Review retiree medical plan.	\$0.00	1.2	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/03/2020				
Curguz, Ivana	Take inventory of provided by entity (PBE) files relating to pension obligations and communicate what's outstanding to C. Bell and M. Shklover (Deloitte).	\$0.00	0.6	\$0.00
D'Amato, Gino	Request supporting documentation related to accounts receivable and debt from client through email.	\$0.00	0.6	\$0.00
D'Amato, Gino	Prepare legal meeting agenda for 8/3 meeting with client.	\$0.00	0.6	\$0.00
D'Amato, Gino	Discuss power distributors accounts receivables and inventory support with N. Moreno and G. Kindel (Briggs), M. Dant (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Discuss status of testing related to each financial statement line item and planned weekly tasks with E. Vondrum, M. Dant, M. Boyce, M. Shklover, N. Nikolov (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Research cash procedures plan.	\$0.00	0.6	\$0.00
D'Amato, Gino	Research rebate supporting documentation for planned testing approach.	\$0.00	0.7	\$0.00
D'Amato, Gino	Organize audit requests related to debt confirmations and cash confirmations (i.e. information to send out confirmations) and planned additional procedures to test cash and debt.	\$0.00	1.2	\$0.00
D'Amato, Gino	Attend annual legal discussion with J. Booher, K. Lemke, J. Arnold (Briggs and Stratton), M. Cohn (Arnold & Porter), E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Dant, Mary	Discuss status of testing (all audit areas) and planned weekly tasks with E. Vondrum, M. Boyce, M. Shklover, N. Nikolov, G. D'Amato (Deloitte).	\$0.00	1.0	\$0.00
Dant, Mary	Discuss power distributors accounts receivables and inventory support with N. Moreno and G. Kindel (Client), G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/03/2020				
Dant, Mary	Prepare selections for standard cost testing within inventory.	\$0.00	2.0	\$0.00
Dant, Mary	Document inventory and accounts receivable (A/R) answers in response to a meeting with the Client.	\$0.00	1.0	\$0.00
Dant, Mary	Prepare for a client meeting to discuss questions around power distributor's inventory and account receivables.	\$0.00	1.0	\$0.00
Dant, Mary	Perform substantive testing around debt that the Client's investments hold.	\$0.00	2.5	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte) regarding strategy for testing standard costs set for inventory.	\$0.00	1.5	\$0.00
Gaynor, Alison	Discuss with Q. He (Deloitte) regarding Briggs & Stratton year-end (YE) provision procedures and time recording.	\$0.00	0.3	\$0.00
He, Jane	Discuss with A. Gaynor (Deloitte) regarding Briggs & Stratton year-end (YE) provision procedures and time recording.	\$0.00	0.3	\$0.00
Kulju, Eric	Discuss long lived asset and goodwill impairment test with P. Langelin (Briggs), E. Vondrum and D. Lynn (Deloitte).	\$0.00	0.7	\$0.00
Lynn, Dan	Discuss long lived asset and goodwill impairment test with P. Langelin (Briggs), E. Kulju and E. Vondrum (Deloitte).	\$0.00	0.7	\$0.00
Nikolov, Nicholas	Discuss status of testing, planned tasks for the day and remainder of week with C. Bell, M. Dant, G. D'Amato, M. Boyce and M. Shklover (Deloitte).	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Set up testing for year-end standard costs set for inventory items in systems applications and products (SAP).	\$0.00	1.8	\$0.00
Nikolov, Nicholas	Perform audit testing over reserve established for warranty in inventory.	\$0.00	3.1	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/03/2020				
Nikolov, Nicholas	Meeting with P. Rome (Briggs) to discuss warranty testing.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte) regarding strategy for testing standard costs set for inventory.	\$0.00	1.5	\$0.00
Nikolov, Nicholas	Prepare risk assessment related to the valuation assertion of inventory.	\$0.00	0.7	\$0.00
Nikolov, Nicholas	Update personal tracker to establish goals to accomplish for the Briggs engagement this week.	\$0.00	0.1	\$0.00
Schubert, John	Review retiree medical plan assumption and prepare draft findings memo.	\$0.00	4.3	\$0.00
Shklover, Michael	Tie out the confirmation received and send out follow-up question to R. Davidovits (EIG) regarding confirmation of year-end balance.	\$0.00	0.3	\$0.00
Shklover, Michael	Discuss overall status of testing and planned weekly tasks with E. Vondrum, M. Dant, M. Boyce, N. Nikolov, G. D'Amato (Deloitte).	\$0.00	1.0	\$0.00
Shklover, Michael	Research warranty in inventory question for N. Nikolov (Deloitte).	\$0.00	0.2	\$0.00
Shklover, Michael	Prepare level 1 and level 2 testing for Briggs & Stratton pension trust.	\$0.00	2.4	\$0.00
Shklover, Michael	Document the testing selection for alternative investment selection.	\$0.00	0.3	\$0.00
Shklover, Michael	Complete sample size workpaper for entire trust besides disclosure amounts which are unknown.	\$0.00	1.8	\$0.00
Shklover, Michael	Remove documentation that points to control activities in procedures memo as a result of non-control reliance for both procedure risk assessment memorandums.	\$0.00	0.6	\$0.00
Shklover, Michael	Review audited financial statements and evaluate auditor, opinion, accounting basis for due diligence for Briggs managed alternative investments.	\$0.00	1.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/03/2020				
Tanuja, Maddela	Look into the analytics of selling, general and administrative expenses.	\$0.00	1.0	\$0.00
Tanuja, Maddela	Continue to look into the analytics of selling, general and administrative expenses.	\$0.00	1.0	\$0.00
Tanuja, Maddela	Prepare selections for accounts receivable as per updated risk and performance materiality (PM) level and roll over latest workflow template.	\$0.00	3.5	\$0.00
Tanuja, Maddela	Revise the updated risk level and additional selections of cash and update the workpaper accordingly.	\$0.00	2.5	\$0.00
Tibrewal, Ankita	Perform ELC controls testing.	\$0.00	2.0	\$0.00
Vondrum, Emily	Attend annual legal discussion with J. Booher, K. Lemke, J. Arnold (Briggs and Stratton), M. Cohn (Arnold & Porter), G. D'Amato (Deloitte).	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss status of testing and planned weekly tasks with M. Dant, M. Boyce, M. Shklover, N. Nikolov, G. D'Amato (Deloitte).	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss long lived asset and goodwill impairment test with P. Langelin (Briggs), E. Kulju and D. Lynn (Deloitte).	\$0.00	0.7	\$0.00
08/04/2020				
Boyce, Maura	Follow-up with L. Batterman (Briggs) on rebate testing.	\$0.00	1.2	\$0.00
Boyce, Maura	Discuss revenue testing results with L. Hammen, L. Batterman (Briggs), E. Vondrum (Deloitte).	\$0.00	0.5	\$0.00
Boyce, Maura	Discuss open items listing which includes open requests and questions for each financial statement line item with P. Langelin, P. Murphy (Briggs), M. Shklover, N. Nikolov, E. Vondrum, G. D'Amato (Deloitte).	\$0.00	0.2	\$0.00
Boyce, Maura	Update engines analytic workpaper.	\$0.00	0.8	\$0.00
Boyce, Maura	Rerun models for revenue testing.	\$0.00	2.1	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/04/2020				
Broaden, Thuong	Review retiree medical plan Q&A from specialist R. Harris and J. Dashner (Mercer) and prepare draft findings memo.	\$0.00	1.3	\$0.00
Curguz, Ivana	Perform procedures as specified in employee benefits specialists scoping memo dated June 8, 2020, relating to the assessment of pension actuarial assumptions and liabilities.	\$0.00	3.3	\$0.00
Curguz, Ivana	Continue to perform procedures as specified in employee benefits specialists scoping memo dated June 8, 2020, relating to the assessment of pension actuarial assumptions and liabilities.	\$0.00	3.3	\$0.00
D'Amato, Gino	Review power distributors workpapers.	\$0.00	2.0	\$0.00
D'Amato, Gino	Update open items request listing for all financial statement line items Deloitte Connect listing.	\$0.00	1.0	\$0.00
D'Amato, Gino	Discuss open items listing which includes open requests and questions for each financial statement line item with P. Langelin, P. Murphy (Briggs), M. Shklover, N. Nikolov, M. Boyce, E. Vondrum (Deloitte).	\$0.00	0.2	\$0.00
D'Amato, Gino	Discuss status of testing related to each financial statement line item, planned tasks for the day, engagement economics with E. Vondrum, M. Dant, M. Shklover, N. Nikolov (Deloitte).	\$0.00	0.8	\$0.00
D'Amato, Gino	Research rebate supporting documentation for planned testing approach.	\$0.00	0.5	\$0.00
D'Amato, Gino	Organize cash and accounts receivables requests for banks and customers.	\$0.00	0.5	\$0.00
D'Amato, Gino	Organize legal requests of confirmations and expense populations and planned procedures to test legal expense and address litigation.	\$0.00	0.3	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/04/2020				
Dant, Mary	Rollforward documentation within investment in the engagement management system (EMS) file.	\$0.00	1.5	\$0.00
Dant, Mary	Continue to perform testing procedures around inventory rollforward procedures.	\$0.00	1.5	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte), D. Kallian (Briggs) regarding questions surrounding the standard cost set for inventory and negative inventory value items.	\$0.00	1.1	\$0.00
Dant, Mary	Discuss status of testing (all audit areas), planned tasks for the day, engagement economics with E. Vondrum, G. D'Amato, M. Shklover, N. Nikolov (Deloitte).	\$0.00	0.8	\$0.00
Dant, Mary	Perform testing procedures around inventory rollforward procedures.	\$0.00	3.2	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte) to set up inventory balance rollforward testing.	\$0.00	0.4	\$0.00
Gaynor, Alison	Discuss with Q. He (Deloitte) regarding Briggs & Stratton year-end provision procedures and workpapers.	\$0.00	0.5	\$0.00
He, Jane	Discuss with A. Gaynor (Deloitte) regarding Briggs & Stratton year-end (YE) provision procedures and workpapers.	\$0.00	0.5	\$0.00
Jain, Naman	Prepare finding support spreadsheet.	\$0.00	3.5	\$0.00
Jain, Naman	Draft question to the third party specialist who prepares actuarial valuations reports, pertaining to retirement benefits for Briggs.	\$0.00	0.5	\$0.00
Jain, Naman	Prepare discount rate analyzer tool.	\$0.00	1.0	\$0.00
Jain, Naman	Analyze Accounting Standard Codification (ASC) 715, US GAAP accounting standard pertaining to retirement benefits, reports as provided by the client.	\$0.00	2.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/04/2020				
Kulju, Eric	Discuss audit status and long lived asset impairment with E. Vondrum (Deloitte).	\$0.00	0.5	\$0.00
Mittal, Sonali	Discuss with P. Yadav (Deloitte) regarding next data transformation steps related to preparing journal entry data, performing data quality checks on it.	\$0.00	1.2	\$0.00
Mittal, Sonali	Import standard cortex template, analyze and translate the journal entry data to standard format.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Resume writing inventory risk assessment for the valuation assertion.	\$0.00	3.0	\$0.00
Nikolov, Nicholas	Research guidance regarding inventory valuation.	\$0.00	1.1	\$0.00
Nikolov, Nicholas	Response to emails surrounding questions from P. Rome (Client) related to testing of warranties.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Review emails from client contacts and members of the engagement team and establish goals for the day.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte), D. Kallian (Briggs) regarding questions surrounding the standard cost set for inventory and negative inventory value items.	\$0.00	1.1	\$0.00
Nikolov, Nicholas	Meeting with P. Rome (Briggs) regarding the standard cost testing procedures.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte) to set up inventory balance rollforward testing.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Review firm templates on standard cost testing to assess form for documentation.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Discuss status of testing, planned tasks for the day, engagement economics with E. Vondrum, M. Dant, G. D'Amato, M. Shklover (Deloitte).	\$0.00	0.8	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/04/2020				
Nikolov, Nicholas	Prepare risk assessment related to the valuation assertion of inventory.	\$0.00	2.0	\$0.00
Nikolov, Nicholas	Discuss open items listing which includes open requests and questions for each financial statement line item with P. Langelin, P. Murphy (Briggs), M. Shklover, M. Boyce, E. Vondrum, G. D'Amato (Deloitte).	\$0.00	0.2	\$0.00
Schubert, John	Review retiree medical plan Q&A from Mercer (specialist) and prepare draft findings memo.	\$0.00	5.1	\$0.00
Shklover, Michael	Update open items listing via Connect for pension requests and send out listing of same to D. Bagin (Briggs).	\$0.00	0.4	\$0.00
Shklover, Michael	Discuss status of overall testing, planned tasks for the day, engagement economics with E. Vondrum, M. Dant, G. D'Amato, N. Nikolov (Deloitte).	\$0.00	0.8	\$0.00
Shklover, Michael	Tie out of available audited financial statements for third party managed portfolio.	\$0.00	0.3	\$0.00
Shklover, Michael	Prepare management expert memo related to expert's qualifications.	\$0.00	0.5	\$0.00
Shklover, Michael	Discuss open items listing which includes open requests and questions for each financial statement line item with P. Langelin, P. Murphy (Briggs), N. Nikolov, M. Boyce, E. Vondrum, G. D'Amato (Deloitte).	\$0.00	0.2	\$0.00
Shklover, Michael	Review disclosure requirements for Pension and send email regarding same to J. Leuck, D. Bagin, M. Fonk (Briggs).	\$0.00	0.4	\$0.00
Shklover, Michael	Review responses from third party related to pension specialist's other post employment benefits (OPEB) questions and aggregate cash flows and send out correspondence to specialist I. Curguz (Deloitte).	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/04/2020				
Shklover, Michael	Review zip file sent by G. D'Amato (Deloitte) containing confirmation replies for third party managed portfolio.	\$0.00	2.3	\$0.00
Shklover, Michael	Review schedule of investments within available audited financial statements (AFS) to select benchmarks and quantify changes in the indices.	\$0.00	0.9	\$0.00
Shklover, Michael	Send follow-up messages to confirmers for support that was missing on first submission.	\$0.00	2.6	\$0.00
Shklover, Michael	Send follow-up email to R. Nayyar (Deloitte) regarding duplicate securities and issuer name missing.	\$0.00	0.1	\$0.00
Vondrum, Emily	Review the overall proposed audit plan to complete the year end audit procedures.	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss open items listing which includes open requests and questions for each financial statement line item with P. Langelin, P. Murphy (Briggs), M. Shklover, N. Nikolov, M. Boyce, G. D'Amato (Deloitte).	\$0.00	0.2	\$0.00
Vondrum, Emily	Discuss status of testing, planned tasks for the day, engagement economics with M. Dant, G. D'Amato, M. Shklover, N. Nikolov (Deloitte).	\$0.00	0.8	\$0.00
Vondrum, Emily	Discuss revenue testing results with L. Hammen, L. Batterman (Briggs), M. Boyce (Deloitte).	\$0.00	0.5	\$0.00
Vondrum, Emily	Discuss audit status and long lived asset impairment with E. Kulju (Deloitte).	\$0.00	0.5	\$0.00
Vondrum, Emily	Discuss audit status with P. Langelin (Briggs), flag critical open items.	\$0.00	0.5	\$0.00
Yadav, Piyush	Discuss with S. Mittal (Deloitte) regarding next data transformation steps related to preparing journal entry data, performing data quality checks on it.	\$0.00	1.2	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/05/2020				
Boyce, Maura	Update engines memo workpaper.	\$0.00	4.2	\$0.00
Boyce, Maura	Meeting with N. Nikolov (Deloitte) regarding generator revenue data and the impact of return adjustments.	\$0.00	0.4	\$0.00
Boyce, Maura	Discuss status of testing, planned tasks for the day and remainder of week with E. Vondrum, M. Dant, G. D'Amato, M. Shklover, N. Nikolov (Deloitte).	\$0.00	1.0	\$0.00
Boyce, Maura	Update cost of goods sold portion of memos.	\$0.00	1.1	\$0.00
Curguz, Ivana	Communicate the findings on the discount rate assumption to C. Bell and M. Shklover (Deloitte), also send the questions for the preparing actuary to the engagement team.	\$0.00	0.3	\$0.00
D'Amato, Gino	Review and discuss accounts payable testing population with J. Langford (Briggs).	\$0.00	1.0	\$0.00
D'Amato, Gino	Discuss status of testing related to each financial statement line item, planned tasks for the day and remainder of week with E. Vondrum, M. Dant, M. Shklover, N. Nikolov, M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Research other long-term (LT) liabilities accounts.	\$0.00	0.3	\$0.00
D'Amato, Gino	Research rebate liability testing approach.	\$0.00	0.4	\$0.00
D'Amato, Gino	Organize audit requests related to the operating expense and burden testing (i.e. send inquiries to M. Rojas (Briggs & Stratton) understand fluctuations in balances).	\$0.00	1.7	\$0.00
D'Amato, Gino	Prepare cash confirmations.	\$0.00	1.8	\$0.00
Dant, Mary	Pull year-end reporting documents from the Company's Blackline system.	\$0.00	1.0	\$0.00
Dant, Mary	Document current year conclusions on investment contribution agreements.	\$0.00	3.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/05/2020				
Dant, Mary	Discuss status of testing (all audit areas), planned tasks for the day and remainder of week with E. Vondrum, G. D'Amato, M. Shklover, N. Nikolov, M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
Dant, Mary	Perform testing procedures around significant joint venture accounts.	\$0.00	2.0	\$0.00
Dant, Mary	Perform information provided by entity (IPE) consideration testing on investment reconciliations.	\$0.00	2.5	\$0.00
Dant, Mary	Update investment rollforward workpaper.	\$0.00	0.5	\$0.00
Drager, Christine	Review the Accounting Standard Codification (ASC) 715, compensation-retirement benefits, disclosure information as of June 30th.	\$0.00	1.3	\$0.00
He, Jane	Set up Briggs year-end (YE) workpaper.	\$0.00	0.6	\$0.00
Mano, Patrice	Continue to provide consultation in connection with calculation of valuation allowance, including search for guidance issued by other "Big 4" CPA firms.	\$0.00	0.5	\$0.00
Mittal, Sonali	Create trial balance import and file transformation steps in cortex.	\$0.00	2.2	\$0.00
Nikolov, Nicholas	Resume writing inventory risk assessment related to the valuation and allocation assertion.	\$0.00	3.6	\$0.00
Nikolov, Nicholas	Meeting with P. Rome (Briggs) to assess the support needed for the testing of inventory standard costs.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Meeting with M. Boyce (Deloitte) regarding generator revenue data and the impact of return adjustments.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Clear notes to inventory risk assessment memo related to inventory existence for physical and cycle counts.	\$0.00	3.8	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/05/2020				
Nikolov, Nicholas	Call with P. Rome (Briggs) to discuss questions related to warranty claim testing.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Discuss status of testing, planned tasks for the day and remainder of week with E. Vondrum, M. Dant, G. D'Amato, M. Shklover, M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
Schubert, John	Draft findings memo for retiree medical plans.	\$0.00	2.4	\$0.00
Shklover, Michael	Tie out and test the confirmation.	\$0.00	0.4	\$0.00
Shklover, Michael	Update file organization in the remaining pension section per C. Bell's (Deloitte) note on naming convention.	\$0.00	0.3	\$0.00
Shklover, Michael	Update open items related to pension substantive testing on Deloitte Connect.	\$0.00	0.2	\$0.00
Shklover, Michael	Discuss status of overall testing, planned tasks for the day and remainder of week with E. Vondrum, M. Dant, G. D'Amato, N. Nikolov, M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
Shklover, Michael	Document due diligence for third party managed portfolio funds.	\$0.00	1.4	\$0.00
Shklover, Michael	Draft email to D. Bagin (Briggs) following up on open items and various Funds (third party).	\$0.00	0.3	\$0.00
Shklover, Michael	Review capital activity in rollforward period.	\$0.00	0.8	\$0.00
Shklover, Michael	Review confirmation responses from selected funds and send follow-up emails to those funds that did not send out confirmations back overnight.	\$0.00	0.5	\$0.00
Shklover, Michael	Review remaining financial statements.	\$0.00	1.3	\$0.00
Shklover, Michael	Add in received venture investors confirmation response from fund and tie out to testing.	\$0.00	0.5	\$0.00
Shklover, Michael	Close notes in the pension process flow workpaper.	\$0.00	0.2	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/05/2020				
Shklover, Michael	Discuss additional statements and reports needed from Mercer with representative J. D'ercole (Mercer).	\$0.00	0.4	\$0.00
Shklover, Michael	Complete Briggs managed alternative investments (AI) workpaper section including workpaper references for C. Bell (Deloitte) review.	\$0.00	0.3	\$0.00
Shklover, Michael	Compare third party portfolio report to testing performed.	\$0.00	0.7	\$0.00
Vondrum, Emily	Review results of the revenue testing.	\$0.00	0.5	\$0.00
Vondrum, Emily	Review financial information to evaluate long lived asset and goodwill impairment procedures.	\$0.00	2.5	\$0.00
Vondrum, Emily	Discuss status of testing, planned tasks for the day and remainder of week with M. Dant, G. D'Amato, M. Shklover, N. Nikolov, M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
Yadav, Piyush	Review the trial balance preparation steps.	\$0.00	0.5	\$0.00
Yadav, Piyush	Assess the next journal entry steps to perform data quality checks.	\$0.00	2.1	\$0.00
08/06/2020				
Bell, Caitlin	Meeting with N. Nikolov (Deloitte), P. Rome and D. Kallian (Briggs) to walk through the pulling of support for inventory standard cost testing in SAP.	\$0.00	1.0	\$0.00
Boyce, Maura	Discuss status of testing, planned tasks for the day and remainder of week with E. Vondrum, M. Dant, G. D'Amato, M. Shklover (Deloitte).	\$0.00	0.7	\$0.00
Boyce, Maura	Develop dealer testing plan.	\$0.00	2.0	\$0.00
Boyce, Maura	Update reconciliations for T&C and engines workpaper for revenue reconciliation.	\$0.00	1.3	\$0.00
Boyce, Maura	Update turf & consumer (T&C) memo audit software memo.	\$0.00	4.3	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/06/2020				
Boyce, Maura	Update reveal models within engagement management system (EMS), tie to memos.	\$0.00	1.8	\$0.00
Boyce, Maura	Review open items listing on Deloitte Connect and audit update with G. D'Amato (Deloitte).	\$0.00	0.3	\$0.00
Boyce, Maura	Run cost of goods sold (COGS) models.	\$0.00	1.4	\$0.00
Boyce, Maura	Follow-up with L. Batterman (Briggs) on lease testing.	\$0.00	1.3	\$0.00
D'Amato, Gino	Review open items listing for all open requests with client and audit update with M. Boyce (Deloitte).	\$0.00	0.3	\$0.00
D'Amato, Gino	Review accounts payable supporting documentation.	\$0.00	0.8	\$0.00
D'Amato, Gino	Update client open items request listing for all financial statement line items.	\$0.00	1.3	\$0.00
D'Amato, Gino	Review journal entry profiling results and send questions to M. Rojas (Briggs & Stratton) regarding journal entries of audit interest.	\$0.00	2.6	\$0.00
D'Amato, Gino	Discuss status of testing related to each financial statement line item, planned tasks for the day and remainder of week with E. Vondrum, M. Dant, M. Shklover, M. Boyce (Deloitte).	\$0.00	0.7	\$0.00
Dant, Mary	Draft an email to confirm independence of all Deloitte engagement team members, track the responses.	\$0.00	1.5	\$0.00
Dant, Mary	Discuss status of testing (all audit areas), planned tasks for the day and remainder of week with E. Vondrum, G. D'Amato, M. Shklover, M. Boyce (Deloitte).	\$0.00	0.7	\$0.00
Dant, Mary	Update the investment testing summary.	\$0.00	4.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/06/2020				
Dant, Mary	Perform testing around the reporting significance of joint ventures.	\$0.00	3.0	\$0.00
Mittal, Sonali	Create/update journal entry transformation steps in cortex workpaper.	\$0.00	3.6	\$0.00
Nikolov, Nicholas	Meeting with C. Bell (Deloitte), P. Rome and D. Kallian (Briggs) to walk through the pulling of support for inventory standard cost testing in SAP.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Update warranty in inventory reserve testing in response to management notes to improve testing and documentation.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Finalize edits to inventory existence risk assessment memo relating to different inventory count types.	\$0.00	3.2	\$0.00
Nikolov, Nicholas	Draft email to D. Kallian (Briggs) to work through timing to set up a meeting related to systems applications and products (SAP) navigation to obtain support for standard cost testing.	\$0.00	0.7	\$0.00
Nikolov, Nicholas	Discuss updates on project progress with M. Shklover (Deloitte).	\$0.00	0.8	\$0.00
Nikolov, Nicholas	Continue to edit inventory existence risk assessment memo relating to different inventory count types.	\$0.00	3.0	\$0.00
Shklover, Michael	Update classification of alternative funds in sampling workpaper (such as debt fund, real estate, etc.) to map to the Accounting Standard Codification (ASC) 820 table.	\$0.00	1.1	\$0.00
Shklover, Michael	Update capital activity related to half of the funds in the third party portfolio.	\$0.00	0.4	\$0.00
Shklover, Michael	Update open items on Deloitte Connect.	\$0.00	0.2	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/06/2020				
Shklover, Michael	Discuss status of overall testing, planned tasks for the day and remainder of week with E. Vondrum, M. Dant, G. D'Amato, M. Boyce (Deloitte).	\$0.00	0.7	\$0.00
Shklover, Michael	Map selections provided by national securities pricing center (NSPC) to agree to the testing.	\$0.00	0.6	\$0.00
Shklover, Michael	Discuss updates on project progress with N. Nikolov (Deloitte).	\$0.00	0.8	\$0.00
Shklover, Michael	Review pension open items listing with Briggs.	\$0.00	0.3	\$0.00
Shklover, Michael	Review updated national securities pricing center (NSPC) deliverable including updated issuer names and removal of duplicate entries from the enhanced deliverable.	\$0.00	0.5	\$0.00
Shklover, Michael	Add national securities pricing center (NSPC) deliverable and complete the engagement management system (EMS) tie outs for the workpaper.	\$0.00	0.4	\$0.00
Shklover, Michael	Add in testing documentation into national securities pricing center (NSPC) deliverable and finalize documentation for review.	\$0.00	1.8	\$0.00
Shklover, Michael	Research fair value and leveling for futures type security.	\$0.00	0.4	\$0.00
Shklover, Michael	Discuss with J. D'ercole and R. Harris (Mercer) regarding the custodian and explain support needed for cash tie out to custodian.	\$0.00	0.3	\$0.00
Tanuja, Maddela	Set accounts receivable confirmations in a tool used by Deloitte Audit.	\$0.00	3.4	\$0.00
Tanuja, Maddela	Prepare open items tracker related to accounts receivable.	\$0.00	3.4	\$0.00
Tanuja, Maddela	Update cash workpaper with the confirmation received from banks showing the year-end balance of Briggs.	\$0.00	0.3	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/06/2020				
Vondrum, Emily	Review the purchase agreement to evaluate for any accounting implications to be considered in the 2020 annual financial statements.	\$0.00	0.5	\$0.00
Vondrum, Emily	Discuss status of testing, planned tasks for the day and remainder of week with M. Dant, G. D'Amato, M. Shklover, M. Boyce (Deloitte).	\$0.00	0.7	\$0.00
Vondrum, Emily	Discuss financial statement footnotes and long lived asset impairment with P. Langelin (Briggs).	\$0.00	0.5	\$0.00
Yadav, Piyush	Review the journal entry preparation steps pertaining to journal entry data.	\$0.00	2.1	\$0.00
08/07/2020				
Arias-Bravo, Jess	Calculate the sample size on the effective tax rate calculation.	\$0.00	0.2	\$0.00
Boyce, Maura	Update property, plant, and equipment memo.	\$0.00	2.2	\$0.00
Boyce, Maura	Discuss status of testing, planned tasks for the day and remainder of week with G. D'Amato, M. Dant, N. Nikolov (Deloitte).	\$0.00	1.0	\$0.00
Boyce, Maura	Reconcile cost of sales for engines and turf & consumer (T&C).	\$0.00	1.1	\$0.00
Boyce, Maura	Prepare revenue testing selections.	\$0.00	1.5	\$0.00
Boyce, Maura	Continue to coordinate with L. Batterman (Briggs) on rebate testing.	\$0.00	1.2	\$0.00
Boyce, Maura	Continue to coordinate with L. Batterman (Briggs) on lease testing.	\$0.00	1.2	\$0.00
D'Amato, Gino	Prepare equity confirmation.	\$0.00	0.2	\$0.00
D'Amato, Gino	Discuss status of investment testing and plan for continuation of testing with M. Dant (Deloitte).	\$0.00	1.1	\$0.00
D'Amato, Gino	Organize audit requests (i.e. update project plan) related to cash, accounts receivable, accounts payable, and operating expenses and follow-up on requests with P. Murphy (Briggs and Stratton).	\$0.00	3.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/07/2020				
D'Amato, Gino	Discuss status of testing related to each financial statement line item, planned tasks for the day and remainder of week with M. Dant, N. Nikolov, M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Research operating expense/burden analytic kick outs.	\$0.00	1.7	\$0.00
D'Amato, Gino	Prepare cash confirmations.	\$0.00	0.9	\$0.00
Dant, Mary	Close notes in the standard cost testing workpaper.	\$0.00	1.0	\$0.00
Dant, Mary	Perform testing around the investment financial reconciliations.	\$0.00	4.0	\$0.00
Dant, Mary	Document the responses of the engagement team members on their independence.	\$0.00	0.5	\$0.00
Dant, Mary	Discuss status of testing (all audit areas), planned tasks for the day and remainder of week with G. D'Amato, N. Nikolov, M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
Dant, Mary	Discuss status of investment testing and plan for continuation of testing with G. D'Amato (Deloitte).	\$0.00	1.1	\$0.00
Dressel, Mary	Call with P. Mano, K. Keuter, E. Eighme (Deloitte) regarding valuation analysis (VA).	\$0.00	0.5	\$0.00
Eighme, Erik	Discuss with P. Mano (Deloitte) regarding scheduling of deferred rollout.	\$0.00	0.5	\$0.00
Eighme, Erik	Call with P. Mano, T. Shah, E. Kulju, K. Keuter (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	0.5	\$0.00
He, Jane	Review FY20 effective tax rate reconciliation workpaper regarding sample selections.	\$0.00	0.7	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/07/2020				
Jain, Naman	Prepare findings memo for Accounting Standard Codification (ASC)-715 audit, US generally accepted accounting principles (GAAP) accounting standard pertaining to retirement benefits.	\$0.00	3.0	\$0.00
Keuter, Kurtis	Call with P. Mano, E. Eighme, E. Kulju, T. Shah (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	0.5	\$0.00
Keuter, Kurtis	Call with P. Mano (Deloitte) regarding deferred scheduling procedures given bankruptcy filing.	\$0.00	0.5	\$0.00
Kulju, Eric	Call with P. Mano, E. Eighme, T. Shah, K. Keuter (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	0.5	\$0.00
Mano, Patrice	Call with T. Shah, E. Eighme, E. Kulju, K. Keuter (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	0.5	\$0.00
Mano, Patrice	Call with K. Keuter (Deloitte) regarding deferred scheduling procedures given bankruptcy filing.	\$0.00	0.5	\$0.00
Mano, Patrice	Call with T. Shah (Deloitte) regarding Briggs - schedule for purposes of evaluating need for valuation allowance (VA), guidance research.	\$0.00	1.5	\$0.00
Mittal, Sonali	Process the data and format/draft the initial reconciliation results.	\$0.00	2.6	\$0.00
Nikolov, Nicholas	Update inventory count workpapers to assess whether the documentation accounts for considerations of counts that use radio frequency scanners.	\$0.00	2.0	\$0.00
Nikolov, Nicholas	Respond to emails related to the Briggs audit requests and questions.	\$0.00	0.2	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/07/2020				
Nikolov, Nicholas	Review notes left by C. Bell (Deloitte) as part of management review and understand scope of changes required for the warranty in inventory memo and create action plan for how to address.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Finalize edits warranty in inventory testing in response to comments left for improvement.	\$0.00	3.8	\$0.00
Nikolov, Nicholas	Discuss status of testing, planned tasks for the day and remainder of week with G. D'Amato, M. Dant, M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
Shah, Tejal	Call with P. Mano, E. Eighme, E. Kulju, K. Keuter (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	0.5	\$0.00
Shah, Tejal	Research guidance issued by other Certified Public Accountant (CPA) firms regarding valuation allowance.	\$0.00	1.0	\$0.00
Shklover, Michael	Research fair value leveling related to the 7 funds that were selected for substantive testing.	\$0.00	1.4	\$0.00
Shklover, Michael	Research public data over the names given for the funds to assess reasonableness of levels shown related to Accounting Standard Codification (ASC) 820.	\$0.00	1.2	\$0.00
Shklover, Michael	Clear notes on main pension risk assessment document.	\$0.00	1.1	\$0.00
Tanuja, Maddela	Update the confirmation received from banks showing the year-end balance of Briggs in cash testing workpaper and pull the same into EMS.	\$0.00	0.2	\$0.00
Yadav, Piyush	Review the reconciliation of journal entry to trial balance file and email it to G. D'Amato (Deloitte).	\$0.00	1.1	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/08/2020				
Nikolov, Nicholas	Update documentation related to inventory observation testing performed at the Sherill NY warehouse in response to manager comments.	\$0.00	3.2	\$0.00
08/10/2020				
Bell, Caitlin	Review pension workpapers.	\$0.00	1.4	\$0.00
Bell, Caitlin	Review inventory workpaper and reply to inventory-related client emails.	\$0.00	0.5	\$0.00
Bell, Caitlin	Discuss operating expense and burden kickouts and planned testing approach with G. D'Amato (Deloitte).	\$0.00	1.4	\$0.00
Bell, Caitlin	Review inventory testing workpapers.	\$0.00	0.5	\$0.00
Boyce, Maura	Discuss status of testing, planned tasks for the day and remainder of week with G. D'Amato, M. Dant, N. Nikolov (Deloitte).	\$0.00	0.7	\$0.00
Boyce, Maura	Complete dealer, engines, products testing.	\$0.00	1.7	\$0.00
Boyce, Maura	Update testing workpaper to the extent possible for property, plant & equipment (PPE) testing.	\$0.00	2.3	\$0.00
Boyce, Maura	Update cost of goods sold workpaper section.	\$0.00	1.7	\$0.00
D'Amato, Gino	Discuss operating expense and burden kickouts and planned testing approach with C. Bell (Deloitte).	\$0.00	1.4	\$0.00
D'Amato, Gino	Discuss dissolution of DBS Co. Ltd. with J. Leuck (Briggs), M. Dant (Deloitte).	\$0.00	0.4	\$0.00
D'Amato, Gino	Discuss status of testing related to each financial statement line item, planned tasks for the day and remainder of week with M. Dant, N. Nikolov, M. Boyce (Deloitte).	\$0.00	0.7	\$0.00
D'Amato, Gino	Research operating expense and burden kickouts.	\$0.00	4.8	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte) regarding strategy for testing inventory in transit at year-end.	\$0.00	0.3	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/10/2020				
Dant, Mary	Document considerations for purchase of intellectual property from one of the client's investment entities.	\$0.00	0.5	\$0.00
Dant, Mary	Discuss status of testing (all audit areas), planned tasks for the day and remainder of week with G. D'Amato, N. Nikolov, M. Boyce (Deloitte).	\$0.00	0.7	\$0.00
Dant, Mary	Discuss dissolution of investment component "DBS, Inc." with J. Leuck (Briggs), G. D'Amato (Deloitte).	\$0.00	0.4	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte) regarding strategy for testing miscellaneous inventory areas, such as LIFO and Excess and Obsolete (E&O) reserves.	\$0.00	0.3	\$0.00
Dant, Mary	Update inventory manufacturing overhead memo.	\$0.00	0.5	\$0.00
Dant, Mary	Prepare selections for inventory in transit at year-end.	\$0.00	0.5	\$0.00
Dant, Mary	Document phone call on the dissolution of the investment component of Briggs 'DBS, Inc.' with the J. Leuck (Briggs).	\$0.00	0.5	\$0.00
Dant, Mary	Test the Briggs's inventory last-in-first out (LIFO) reserve.	\$0.00	4.0	\$0.00
Dant, Mary	Populate the inventory in transit workpaper with current year selections and updated all.	\$0.00	2.0	\$0.00
Jain, Naman	Draft findings memo for Accounting Standard Codification (ASC) 715 audit, US GAAP accounting standard pertaining to retirement benefits.	\$0.00	4.0	\$0.00
Kulju, Eric	Review materials and preliminary drafts of the audit opinions to prepare for call with P. Kampling (Audit Committee chair) meeting.	\$0.00	0.5	\$0.00
Mittal, Sonali	Prepare journal entry and trial balance data for tool.	\$0.00	1.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/10/2020				
Nikolov, Nicholas	Set up testing related to the US00 (significant US operating component) component inventory reserve established for tariffs capitalized.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Set up testing related to the US00 (significant US operating component) component inventory reserve established for purchase price variances capitalized.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Discuss status of testing, planned tasks for the day and remainder of week with G. D'Amato, M. Dant, M. Boyce (Deloitte).	\$0.00	0.7	\$0.00
Nikolov, Nicholas	Coordinate schedules to set up meeting with D. Kallian (Client) to walk through bill of material documentation for inventory items in systems applications and product (SAP).	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Obtain and review the components of the Company prepared reconciliation for the inventory excess and obsolete reserve at the US00 component (significant US business component).	\$0.00	1.9	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte) regarding strategy for testing inventory in transit at year-end.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte) regarding strategy for testing miscellaneous inventory areas, such as LIFO and Excess and Obsolete (E&O) reserves.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Continue to finalize documentation related to testing of the warranty balance for the products division at component US00 (significant US business component).	\$0.00	1.9	\$0.00
Nikolov, Nicholas	Finalize documentation related to testing of the warranty balance for the engines division at component US00 (significant US business component).	\$0.00	3.2	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/10/2020				
Shah, Tejal	Research calculation of valuation allowance for entities with going concern opinions, including search of internal consultation database for other accounting	\$0.00	3.0	\$0.00
Tanuja, Maddela	Update the confirmations received and pull the same into EMS and reply to the mails received from R. Huff (Briggs) regarding confirmation.	\$0.00	1.5	\$0.00
Tanuja, Maddela	Update the confirmations received from banks showing the year-end balance of Briggs, pull the same into EMS and check any foreign exchange differences if the confirmation received in other than US \$.	\$0.00	2.0	\$0.00
08/11/2020				
Bell, Caitlin	Meeting with M. Shklover (Deloitte) regarding pension testing and develop expectation related to assets.	\$0.00	0.5	\$0.00
Bell, Caitlin	Discuss status of testing, planned tasks for the day and remainder of week with M. Dant, G. D'Amato, N. Nikolov, M. Boyce and M. Shklover (Deloitte).	\$0.00	0.4	\$0.00
Bell, Caitlin	Meeting with N. Nikolov and M. Dant (Deloitte) regarding obtaining data for inventory rollforward procedures.	\$0.00	0.5	\$0.00
Bell, Caitlin	Meeting with N. Nikolov (Deloitte) regarding strategy for moving forward with potential testing of labor and manufacturing overhead included in manufactured inventory.	\$0.00	0.3	\$0.00
Bell, Caitlin	Meeting with N. Nikolov (Deloitte) regarding testing strategy to address labor and overhead included in manufactured inventory.	\$0.00	0.2	\$0.00
Boyce, Maura	Update rebate testing.	\$0.00	1.9	\$0.00
Boyce, Maura	Prepare revenue detail testing.	\$0.00	2.7	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/11/2020				
Boyce, Maura	Discuss status of testing, planned tasks for the day and remainder of week with C. Bell, M. Dant, G. D'Amato, N. Nikolov and M. Shklover (Deloitte).	\$0.00	0.4	\$0.00
Boyce, Maura	Follow-up with L. Batterman (Briggs) for revenue detail selections.	\$0.00	1.2	\$0.00
Boyce, Maura	Discuss reconciliation approach regarding Reveal detail testing and reveal memo updates in Ride and ZTR standard margin and possible testing approaches with E. Vondrum (Deloitte).	\$0.00	0.2	\$0.00
Boyce, Maura	Discuss rebate testing approach and selection process and sales testing for engines, products and Dealer rebate testing with G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Boyce, Maura	Follow-up with P. Murphy (Briggs) on lease sales requests.	\$0.00	2.1	\$0.00
Boyce, Maura	Follow-up with P. Murphy (Briggs) on revenue testing selections.	\$0.00	0.5	\$0.00
Bukkapuram, Kranthi	Review journal entry testing on tool for FY20.	\$0.00	2.0	\$0.00
Curguz, Ivana	Start drafting the EB specialist findings memo for C. Bell and M. Shklover (Deloitte).	\$0.00	2.0	\$0.00
Curguz, Ivana	Review answers received from the preparing actuary related to the questions raised by employee benefit (EB) specialist and update EB specialist tools accordingly to reflect the answers.	\$0.00	2.3	\$0.00
D'Amato, Gino	Discuss rebate testing approach and selection process and Sales testing for engines, products and Dealer rebate testing with M. Boyce (Deloitte).	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/11/2020				
D'Amato, Gino	Discuss status of testing related to each financial statement line item, planned tasks for the day and remainder of week with C. Bell, M. Dant, N. Nikolov, M. Boyce and M. Shklover (Deloitte).	\$0.00	0.4	\$0.00
D'Amato, Gino	Research accounts payable (AP) provided by company (PBC).	\$0.00	1.2	\$0.00
D'Amato, Gino	Perform journal entry profiling.	\$0.00	0.9	\$0.00
D'Amato, Gino	Organize audit requests related to journal entries (i.e. send out questions to J. Leuck (Briggs & Stratton) on what journal entries are).	\$0.00	2.4	\$0.00
Dant, Mary	Test the data received by Briggs related to inventory rollforward procedures.	\$0.00	3.0	\$0.00
Dant, Mary	Send out communication to M. Hanneman (Briggs) discussing outstanding requests relating to last-in-first-out (LIFO).	\$0.00	0.5	\$0.00
Dant, Mary	Prepare an agenda and list of questions for a call with the Briggs relating to inventory rollforward.	\$0.00	0.5	\$0.00
Dant, Mary	Organize the data received by Briggs related to inventory rollforward procedures.	\$0.00	2.0	\$0.00
Dant, Mary	Continue to update last-in-first-out (LIFO) reserve workpaper.	\$0.00	1.0	\$0.00
Dant, Mary	Update last-in-first-out (LIFO) reserve workpaper.	\$0.00	3.0	\$0.00
Dant, Mary	Meeting with C. Bell and N. Nikolov (Deloitte) regarding obtaining data for inventory rollforward procedures.	\$0.00	0.5	\$0.00
Dant, Mary	Discuss status of testing (all audit areas), planned tasks for the day and remainder of week with C. Bell, G. D'Amato, N. Nikolov, M. Boyce and M. Shklover (Deloitte).	\$0.00	0.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/11/2020				
Dressel, Mary	Follow-up e-mail to P. Mano regarding (Deloitte) valuation analysis (VA) issues.	\$0.00	0.4	\$0.00
Dressel, Mary	Call with S. Rugg, P. Langelin (Client), E. Vondrum, E. Eighme, E. Kulju, K. Keuter (Deloitte) regarding year-end income tax provision review.	\$0.00	0.6	\$0.00
Eighme, Erik	Perform year-end tax provision review: review effective tax rate (ETR) schedule.	\$0.00	0.8	\$0.00
Eighme, Erik	Call with S. Rugg, P. Langelin (Client), E. Vondrum, M. Dressel, E. Kulju, K. Keuter (Deloitte) regarding year-end income tax provision review.	\$0.00	0.7	\$0.00
Eighme, Erik	Review year-end tax provision - review accounting principles board (APB) 23 assertion.	\$0.00	0.5	\$0.00
Jain, Naman	Draft findings memo for Accounting Standard Codification (ASC) 715 audit, US GAAP accounting standard pertaining to retirement benefits.	\$0.00	3.0	\$0.00
Keuter, Kurtis	Call with S. Rugg, P. Langelin (Client), E. Vondrum, E. Kulju, M. Dressel, E. Eighme (Deloitte) regarding year-end income tax provision review.	\$0.00	1.0	\$0.00
Kulju, Eric	Call with S. Rugg, P. Langelin (Client), E. Eighme, E. Vondrum, M. Dressel and K. Keuter (Deloitte) regarding year-end income tax provision review.	\$0.00	0.6	\$0.00
Mano, Patrice	Consultation in connection with calculation of valuation allowance for entities with going concern opinions, including search of Chrono (internal consultation database).	\$0.00	0.5	\$0.00
Mittal, Sonali	Upload data into Optix and complete data preparation procedures.	\$0.00	2.8	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/11/2020				
Nikolov, Nicholas	Test the US10 (Allmand business component, located in Holdrege Nebraska) component excess and obsolete inventory reserve through assessing the inventory reserved for and reserving assumptions.	\$0.00	1.6	\$0.00
Nikolov, Nicholas	Perform analytical procedures on the overhead capitalized into inventory balance.	\$0.00	1.7	\$0.00
Nikolov, Nicholas	Meeting with C. Bell (Deloitte) regarding strategy for potential testing of labor and manufacturing overhead included in manufactured inventory.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Meeting with C. Bell and M. Dant (Deloitte) regarding obtaining data for inventory rollforward procedures.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Meeting with C. Bell (Deloitte) regarding testing strategy to address labor and overhead included in manufactured inventory.	\$0.00	0.2	\$0.00
Nikolov, Nicholas	Test the US10 (Allmand component located in Holdrege Nebraska) excess and obsolete inventory reserve through sampling detail making up the reserve.	\$0.00	3.0	\$0.00
Nikolov, Nicholas	Test the US10 (Allmand component located in Holdrege Nebraska) excess and obsolete inventory reserve by reviewing historical reserving.	\$0.00	1.1	\$0.00
Nikolov, Nicholas	Discuss status of testing, planned tasks for the day and remainder of week with C. Bell, M. Dant, G. D'Amato, M. Boyce and M. Shklover (Deloitte).	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Discuss with D. Kallian and P. Rome (Briggs) the methodology in pulling bill of materials from SAP for standard cost testing.	\$0.00	1.1	\$0.00
Shklover, Michael	Update Mercer pension testing to derive a more precise expectation.	\$0.00	1.9	\$0.00
Shklover, Michael	Update indices within Mercer pension testing.	\$0.00	1.7	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/11/2020				
Shklover, Michael	Update open items on Connect and send out listing to D. Bagin (Briggs Pension Director).	\$0.00	0.4	\$0.00
Shklover, Michael	Discuss status of overall testing, planned tasks for the day and remainder of week with C. Bell, M. Dant, G. D'Amato, N. Nikolov, M. Boyce (Deloitte).	\$0.00	0.4	\$0.00
Shklover, Michael	Research alternative benchmark	\$0.00	1.3	\$0.00
Shklover, Michael	Research issue related to compounding approach and update using returns on the date of capital activity rather than averaging.	\$0.00	1.3	\$0.00
Shklover, Michael	Meeting with C. Bell (Deloitte) regarding pension testing and develop expectation related to assets.	\$0.00	0.5	\$0.00
Shklover, Michael	Response to C. Bell's (Deloitte) note regarding reorganization of the workpaper sections and file numbers.	\$0.00	0.5	\$0.00
Shklover, Michael	Compile confirmation replies into the audit file.	\$0.00	2.1	\$0.00
Vondrum, Emily	Review documentation related to the testing of the cost of sales to support audit procedures.	\$0.00	2.0	\$0.00
Vondrum, Emily	Attend the Audit Committee meeting for Briggs and Stratton Corporation with M. Schwertfeger, P. Langelin (Briggs).	\$0.00	1.0	\$0.00
Vondrum, Emily	Draft email to M. Boyce (Deloitte) regarding reconciliation approach regarding audit software detail testing and reveal memo changes in Ride and ZTR Standard Margin and possible testing approaches.	\$0.00	0.4	\$0.00
Vondrum, Emily	Review accounting guidance related to the evaluation of impairment of long-lived assets.	\$0.00	2.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/11/2020				
Vondrum, Emily	Call with S. Rugg, P. Langelin (Client), E. Eighme, M. Dressel, E. Kulju, K. Keuter (Deloitte) regarding year-end income tax provision review.	\$0.00	0.6	\$0.00
Vondrum, Emily	Review documentation related to the testing of revenue to support audit procedures.	\$0.00	2.0	\$0.00
Vondrum, Emily	Discuss reconciliation approach regarding Reveal detail testing and reveal memo updates in Ride and ZTR standard margin and possible testing approaches with M. Boyce (Deloitte).	\$0.00	0.2	\$0.00
Vondrum, Emily	Review documentation related to the testing of the product liability accrual to support audit procedures.	\$0.00	2.0	\$0.00
08/12/2020				
Arias-Bravo, Jess	Call with J. He (Deloitte) regarding foreign valuation allowance deduction.	\$0.00	0.2	\$0.00
Arias-Bravo, Jess	Document valuation allowance memo.	\$0.00	1.0	\$0.00
Bell, Caitlin	Review/clear comments in pension section.	\$0.00	1.0	\$0.00
Bell, Caitlin	Review/clear comments in inventory section.	\$0.00	1.0	\$0.00
Bell, Caitlin	Review property testing plan and corresponding workpapers.	\$0.00	0.8	\$0.00
Bell, Caitlin	Discuss status of substantive testing with M. Dant, G. D'Amato, M. Shklover, N. Nikolov, M. Boyce, E. Vondrum (Deloitte).	\$0.00	1.1	\$0.00
Bell, Caitlin	Discuss Rebate Sales Testing and Property, Plant and Equipment (PPE) extrapolation process with M. Boyce (Deloitte).	\$0.00	0.5	\$0.00
Bell, Caitlin	Analyze property testing issues.	\$0.00	0.5	\$0.00
Boyce, Maura	Follow-up with O. Principe (Briggs) for property, plant and equipment (PPE) selections.	\$0.00	0.7	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/12/2020				
Boyce, Maura	Discuss status of substantive testing with M. Dant, G. D'Amato, M. Shklover, N. Nikolov, C. Bell, E. Vondrum (Deloitte).	\$0.00	1.1	\$0.00
Boyce, Maura	Discuss rebate sales testing and property, plant and equipment (PPE) extrapolation process with C. Bell (Deloitte).	\$0.00	0.5	\$0.00
Boyce, Maura	Follow-up with L. Batterman (Briggs) on sales details.	\$0.00	0.5	\$0.00
Boyce, Maura	Follow-up with L Batterman (Briggs) on revenue testing selections.	\$0.00	0.9	\$0.00
Boyce, Maura	Review revenue reconciliations for testing.	\$0.00	1.1	\$0.00
Boyce, Maura	Prepare property, plant and equipment (PPE) selections.	\$0.00	0.7	\$0.00
Curguz, Ivana	Draft the employee benefits specialist findings memo.	\$0.00	4.0	\$0.00
Curguz, Ivana	Review and finalize workpapers to be retained in archive.	\$0.00	3.3	\$0.00
D'Amato, Gino	Discuss status of substantive testing with M. Dant, M. Shklover, N. Nikolov, M. Boyce, C. Bell, E. Vondrum (Deloitte).	\$0.00	1.1	\$0.00
D'Amato, Gino	Organize audit requests related to cash confirmations.	\$0.00	1.4	\$0.00
D'Amato, Gino	Perform journal entry profiling.	\$0.00	4.8	\$0.00
Dant, Mary	Utilize the data within the perpetual inventory listing that we obtained from the client in order to perform inventory rollforward testing procedures.	\$0.00	4.0	\$0.00
Dant, Mary	Discuss status of substantive testing with G. D'Amato, M. Shklover, N. Nikolov, M. Boyce, C. Bell, E. Vondrum (Deloitte).	\$0.00	1.1	\$0.00
Dant, Mary	Prepare memo explaining the use of the last-in-first-out (LIFO) method of holding inventory on the books used by the Client.	\$0.00	1.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/12/2020				
Dant, Mary	Update tick marks within our last-in-first-out (LIFO) reserve testing workpaper.	\$0.00	0.8	\$0.00
Dant, Mary	Document the support received for inventory in transit testing.	\$0.00	1.5	\$0.00
Dressel, Mary	Review effective tax rate reconciliation - tax provision audit.	\$0.00	1.3	\$0.00
He, Jane	Meeting with J. Arias-Bravo (Deloitte) regarding foreign valuation allowance deduction.	\$0.00	0.2	\$0.00
Kulju, Eric	Discuss the approach to testing goodwill and long-lived assets for impairment with P. Langelin (Briggs), E. Vondrum (Deloitte).	\$0.00	1.5	\$0.00
Mittal, Sonali	Prepare final documentation and workpapers - scoping memo, control over audit tool memos, program and input for future use memo as part of data analytics team.	\$0.00	1.8	\$0.00
Nikolov, Nicholas	Meeting with C. Bell (Deloitte) regarding testing strategy for the purchase price variance, tariff capitalization, excess and obsolete inventory reserves.	\$0.00	0.9	\$0.00
Nikolov, Nicholas	Prepare additional selections for testing of workers compensation reserve.	\$0.00	1.8	\$0.00
Nikolov, Nicholas	Complete documentation over testing of product liability reserve and claims made for product liability in fiscal year 2020.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Update testing documentation for workers compensation claims and reserve set in fiscal year 2020.	\$0.00	1.9	\$0.00
Nikolov, Nicholas	Test accrued salaries/hourly pay owed outstanding at 6/28/20 through substantive analytical procedures.	\$0.00	2.7	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/12/2020				
Nikolov, Nicholas	Gather an understanding of the composition of the salary termination benefits account balance and assess next steps in substantively testing the balance.	\$0.00	1.8	\$0.00
Nikolov, Nicholas	Discuss status of substantive testing with M. Dant, G. D'Amato, M. Shklover, M. Boyce, C. Bell, E. Vondrum (Deloitte).	\$0.00	1.1	\$0.00
Shah, Tejal	Provide consultation to M. Dressel, E. Vondrum, E. Kulju, E. Eighme (Deloitte) in connection with calculation of valuation allowance for entities with going concern opinions, including search of Chrono (internal consultation database).	\$0.00	4.0	\$0.00
Shklover, Michael	Update testing approach for Briggs managed AI to match with the alternative investments in regards to indices and benchmarking.	\$0.00	1.6	\$0.00
Shklover, Michael	Discuss status of substantive testing with M. Dant, G. D'Amato, N. Nikolov, M. Boyce, C. Bell, E. Vondrum (Deloitte).	\$0.00	1.1	\$0.00
Shklover, Michael	Finalize referencing to confirmations and tick marks within workpaper for the managed testing.	\$0.00	1.1	\$0.00
Shklover, Michael	Research differences within the custody statement compared to third party holdings report and other Northern Trust document provided.	\$0.00	0.7	\$0.00
Shklover, Michael	Research index as it is outside threshold to consider as a benchmark.	\$0.00	1.1	\$0.00
Shklover, Michael	Add in employee retirement income security act (ERISA) fund confirmation and tie out to testing.	\$0.00	0.7	\$0.00
Shklover, Michael	Clear notes in pension asset risk assessment memo.	\$0.00	1.3	\$0.00
Shklover, Michael	Clear notes in census data input document including updating for FY20.	\$0.00	1.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/12/2020				
Vondrum, Emily	Discuss status of substantive testing with M. Dant, G. D'Amato, M. Shklover, N. Nikolov, M. Boyce, C. Bell (Deloitte).	\$0.00	1.1	\$0.00
Vondrum, Emily	Discuss the approach to testing goodwill and long-lived assets for impairment with P. Langelin (Briggs), E. Kulju (Deloitte).	\$0.00	1.5	\$0.00
08/13/2020				
Bell, Caitlin	Review property testing workpaper.	\$0.00	0.5	\$0.00
Bell, Caitlin	Create property testing open items listing based on information received to-date.	\$0.00	0.4	\$0.00
Bell, Caitlin	Discuss notes with M. Shklover (Deloitte) related to the risk assessment memos.	\$0.00	0.5	\$0.00
Bell, Caitlin	Meeting with N. Nikolov (Deloitte), M. Hall and R. Towne (Briggs) regarding the Allmand component's methodology for establishing the amount of excess and obsolete inventory at year-end.	\$0.00	0.5	\$0.00
Bell, Caitlin	Meeting with E. Vondrum, N. Nikolov (Deloitte) regarding testing strategy for the purchase price variance, tariff capitalization, excess and obsolete inventory reserves.	\$0.00	0.9	\$0.00
Bell, Caitlin	Discuss status on daily tasks and outstanding requests needed from the Client with G. D'Amato, M. Shklover, N. Nikolov, M. Dant (Deloitte).	\$0.00	0.5	\$0.00
Bell, Caitlin	Discuss status of audit engagement, planned tasks for the day and remainder of week with M. Dant, G. D'Amato, M. Shklover, M. Boyce, E. Vondrum (Deloitte).	\$0.00	2.1	\$0.00
Bell, Caitlin	Review property testing support.	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/13/2020				
Bell, Caitlin	Discuss priority open items related to each financial statement line item and performing testing with P. Langelin, P. Murphy, M. Rojas (Briggs), N. Nikolov, M. Shklover, E. Vondrum, G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Boyce, Maura	Review property, plant and equipment (PPE) extrapolation.	\$0.00	1.5	\$0.00
Boyce, Maura	Prepare property, plant and equipment (PPE) testing selections.	\$0.00	0.7	\$0.00
Boyce, Maura	Follow-up with O. Principe (Briggs) to prepare property, plant and equipment (PPE) selections.	\$0.00	2.2	\$0.00
Boyce, Maura	Discuss status of audit engagement, planned tasks for the day and remainder of week with M. Dant, G. D'Amato, M. Shklover, C. Bell, E. Vondrum (Deloitte).	\$0.00	2.1	\$0.00
Boyce, Maura	Follow-up with B. Hoefler (Briggs and Stratton) for revenue detail.	\$0.00	0.7	\$0.00
Boyce, Maura	Prepare Allmand revenue testing.	\$0.00	1.1	\$0.00
Boyce, Maura	Update property, plant and equipment (PPE) requests on Deloitte Connect.	\$0.00	1.0	\$0.00
Boyce, Maura	Rerun revenue model for ride revenue testing.	\$0.00	1.5	\$0.00
Bukkapuram, Kranthi	Review Optix final workpapers for FY20.	\$0.00	1.0	\$0.00
Curguz, Ivana	Draft an email C. Bell and M. Shklover (Deloitte) with final EB specialists findings memo and workpapers to be retained in archive.	\$0.00	0.3	\$0.00
D'Amato, Gino	Discuss priority open items related to each financial statement line item and performing testing with P. Langelin, P. Murphy, M. Rojas (Briggs), N. Nikolov, M. Shklover, C. Bell, E. Vondrum (Deloitte).	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/13/2020				
D'Amato, Gino	Discuss status of audit engagement, planned tasks for the day and remainder of week with M. Dant, M. Shklover, M. Boyce, C. Bell, E. Vondrum (Deloitte).	\$0.00	2.1	\$0.00
D'Amato, Gino	Discuss status on daily tasks and outstanding requests for each financial statement line item (i.e. cash, AR, AP, etc.) needed from the Briggs with C. Bell, M. Shklover, N. Nikolov, M. Dant (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Facilitate accounts payable (AP) requests (open invoice and subsequent disbursement).	\$0.00	3.6	\$0.00
D'Amato, Gino	Perform journal entry profiling in tool.	\$0.00	1.4	\$0.00
D'Amato, Gino	Organize outstanding items listing by Financial Statement Line item.	\$0.00	0.8	\$0.00
Dant, Mary	Send out communication to D. Kallian and D. Schaffer (Briggs) discussing outstanding requests relating to inventory in transit.	\$0.00	1.0	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte) regarding the inventory rollforward data provided and work to reconcile the data.	\$0.00	1.0	\$0.00
Dant, Mary	Document the last-in-first-out (LIFO) reserve workpaper.	\$0.00	1.0	\$0.00
Dant, Mary	Continue to test procedures around the last-in-first-out (LIFO) reserve calculation.	\$0.00	2.0	\$0.00
Dant, Mary	Compile the manufacturing overhead rates of the various business segments and document findings in a memo.	\$0.00	2.0	\$0.00
Dant, Mary	Upload requests pertaining to additional documentation required to complete worker's compensation testing onto Connect site as well as update the status of all inventory related requests.	\$0.00	0.7	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/13/2020				
Dant, Mary	Discuss status on daily tasks and outstanding requests needed for all audit areas from the Client with C. Bell, G. D'Amato, M. Shklover, N. Nikolov (Deloitte).	\$0.00	0.5	\$0.00
Dant, Mary	Discuss status of audit engagement, planned tasks for the day and remainder of week with G. D'Amato, M. Shklover, M. Boyce, C. Bell, E. Vondrum (Deloitte).	\$0.00	2.1	\$0.00
Dant, Mary	Test the data we received from Briggs for Allmand inventory rollforward.	\$0.00	1.0	\$0.00
Drager, Christine	Review summary findings memo of Accounting Standard Codification (ASC) 715, compensation-retirement benefits, information and associated work papers.	\$0.00	1.7	\$0.00
Nayyar, Rohan	Prepare national securities pricing center valuation deliverable to M. Shklover (Deloitte).	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Review the historical US00 (significant US operating component) component excess and obsolete inventory reserve to assess the current year amount booked.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Reconcile inventory transaction data for the Auburn distribution center to assess whether the transactions match between the post inventory count perpetual and the perpetual at year-end.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Perform testing the for the overall product liability balance through analysis of management's forecast future of legal fees and settlements.	\$0.00	1.5	\$0.00
Nikolov, Nicholas	Perform details tests for product liability claims paid to gain coverage over activity of product liability claims paid in fiscal year 2020.	\$0.00	2.6	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/13/2020				
Nikolov, Nicholas	Meeting with M. Dant (Deloitte) regarding the inventory rollforward data provided and work to reconcile the data.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Draft email to J. Sexton (Briggs) regarding methodology of the company's at the engines segment to assess the amount of tariffs paid to be capitalized into inventory.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Meeting with C. Bell (Deloitte), M. Hall and R. Towne (Briggs) regarding the Allmand component's methodology for establishing the amount of excess and obsolete inventory at year-end.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Review underlying material IDs and inventory categories making up the company's excess and obsolete inventory reserve calculation at component US00 (significant business component).	\$0.00	1.8	\$0.00
Nikolov, Nicholas	Develop testing approach to test the balance of tariffs capitalized into inventory at year-end.	\$0.00	0.9	\$0.00
Nikolov, Nicholas	Prepare email to detail client action items regarding inventory.	\$0.00	0.2	\$0.00
Nikolov, Nicholas	Discuss status on daily tasks and outstanding requests needed from the Client with C. Bell, G. D'Amato, M. Shklover, M. Dant (Deloitte).	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Discuss priority open items related to each financial statement line item and performing testing with P. Langelin, P. Murphy, M. Rojas (Briggs), M. Shklover, C. Bell, E. Vondrum, G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Shklover, Michael	Close notes in two risk assessment memos.	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/13/2020				
Shklover, Michael	Discuss priority open items related to each financial statement line item and performing testing with P. Langelin, P. Murphy, M. Rojas (Briggs), N. Nikolov, C. Bell, E. Vondrum, G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Shklover, Michael	Discuss notes with C. Bell (Deloitte) related to the risk assessment memos.	\$0.00	0.5	\$0.00
Shklover, Michael	Update open items listing for pension related items on Connect.	\$0.00	0.2	\$0.00
Shklover, Michael	Update national securities pricing center (NSPC) submission template.	\$0.00	0.2	\$0.00
Shklover, Michael	Update indices not matching the returns and were previously out of threshold.	\$0.00	0.9	\$0.00
Shklover, Michael	Discuss status on daily tasks and outstanding requests pertaining to items for the audit needed from the Client with C. Bell, G. D'Amato, N. Nikolov, M. Dant (Deloitte).	\$0.00	0.5	\$0.00
Shklover, Michael	Discuss status of audit engagement, planned tasks for the day and remainder of week with M. Dant, G. D'Amato, M. Boyce, C. Bell, E. Vondrum (Deloitte).	\$0.00	2.1	\$0.00
Shklover, Michael	Import census data files and summarize the workpaper to close C. Bell (Deloitte) note.	\$0.00	0.6	\$0.00
Shklover, Michael	Research guidance over Accounting Standard Codification (ASC) 820 level 1 inputs and draft email to D. Bagin, J. Leuck, M. Fonk (Briggs) related to our understanding.	\$0.00	0.8	\$0.00
Shklover, Michael	Clear notes on plan provision memo and review disclosure, assumptions, methods, and provisions (DAMP) reports for consistency against the plan documents.	\$0.00	1.3	\$0.00
Shklover, Michael	Close notes from C. Bell (Deloitte) in pension plan documents.	\$0.00	0.8	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/13/2020				
Tanuja, Maddela	Review files related to selling, general and administrative expenses and update the analytics where possible.	\$0.00	0.2	\$0.00
Tanuja, Maddela	Prepare selections for cash subtractive testing from outstanding checks list and update the testing workpaper with the selections and confirmations received.	\$0.00	2.0	\$0.00
Tibrewal, Ankita	Perform cash substantive testing.	\$0.00	2.0	\$0.00
Vondrum, Emily	Discuss priority open items related to each financial statement line item and performing testing with P. Langelin, P. Murphy, M. Rojas (Briggs), N. Nikolov, M. Shklover, C. Bell, G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Vondrum, Emily	Review documentation related to cost of sales testing for the audit.	\$0.00	2.0	\$0.00
Vondrum, Emily	Review documentation related to the testing of the warranty accrual to support audit procedures	\$0.00	2.0	\$0.00
Vondrum, Emily	Discuss status of audit engagement, planned tasks for the day and remainder of week with M. Dant, G. D'Amato, M. Shklover, M. Boyce, C. Bell (Deloitte).	\$0.00	2.1	\$0.00
Vondrum, Emily	Meeting with C. Bell, N. Nikolov (Deloitte) regarding testing strategy for the purchase price variance, tariff capitalization, excess and obsolete inventory reserves.	\$0.00	0.9	\$0.00
Vondrum, Emily	Continue to review documentation related to the testing of the product liability accrual to support audit procedures.	\$0.00	1.0	\$0.00
08/14/2020				
Bell, Caitlin	Review component audit team testing approach.	\$0.00	0.5	\$0.00
Bell, Caitlin	Reply to client emails regarding testing support.	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/14/2020				
Bell, Caitlin	Discuss status of engagement for upcoming deadlines, outstanding requests to follow-up with the client, general status of audit testing areas and goals to be accomplished with G. D'Amato, N. Nikolov, M. Shklover, M. Boyce, M. Dant, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Bell, Caitlin	Discuss inventory rollforward testing approach with N. Nikolov and G. D'Amato (Deloitte).	\$0.00	1.3	\$0.00
Bell, Caitlin	Discuss audit update and updates to planned testing approach with G. D'Amato, D. Lyons, S. Conroy, E. Kulju, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Bell, Caitlin	Review lease testing open items and questions.	\$0.00	0.5	\$0.00
Bell, Caitlin	Update lease testing approach based on new information from client.	\$0.00	0.3	\$0.00
Bell, Caitlin	Meeting with D. Schaffer and D. Kallian (Briggs), N. Nikolov, M. Dant, E. Vondrum (Deloitte) regarding inventory rollforward procedures.	\$0.00	0.4	\$0.00
Bell, Caitlin	Review inventory workpapers.	\$0.00	0.5	\$0.00
Boyce, Maura	Prepare additional engines selections.	\$0.00	0.5	\$0.00
Boyce, Maura	Discuss status of engagement and goals to be accomplished by upcoming Monday with C. Bell, G. D'Amato, N. Nikolov, M. Shklover, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Boyce, Maura	Discuss lease selections, rollforward, discount rate with P. Murphy (Briggs).	\$0.00	0.5	\$0.00
Boyce, Maura	Discuss ride tariff impact with L. Batterman (Briggs).	\$0.00	0.5	\$0.00
Boyce, Maura	Review prepaid testing.	\$0.00	1.1	\$0.00
Boyce, Maura	Review lease extrapolation.	\$0.00	1.1	\$0.00
Boyce, Maura	Complete lease testing.	\$0.00	1.7	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/14/2020				
Conroy, Sean	Discuss audit update and updates to planned testing approach with C. Bell, G. D'Amato, D. Lyons, E. Kulju (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Discuss audit update and updates to planned testing approach with C. Bell, D. Lyons, S. Conroy, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Discuss inventory rollforward testing approach with N. Nikolov, C. Bell (Deloitte).	\$0.00	1.3	\$0.00
D'Amato, Gino	Discuss status of engagement for upcoming deadlines, outstanding requests to follow-up with the client, general status of audit testing areas and goals to be accomplished with C. Bell, N. Nikolov, M. Shklover, M. Boyce, M. Dant, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Facilitate cash and accounts receivable requests.	\$0.00	2.8	\$0.00
Dant, Mary	Discuss status of engagement for upcoming deadlines, outstanding requests to follow-up with the client, general status of audit testing areas and goals to be accomplished with C. Bell, G. D'Amato, N. Nikolov, M. Shklover, M. Boyce, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Dant, Mary	Discuss the last-in-first-out (LIFO) reserve calculation provided to us by the client in order to gain a better understanding of inventory testing procedures around the LIFO calculation with M. Shklover (Deloitte).	\$0.00	1.3	\$0.00
Dant, Mary	Send out communication to D. Kallian and P. Langelin (Briggs) discussing outstanding requests relating to inventory rollforward.	\$0.00	1.0	\$0.00
Dant, Mary	Prepare an agenda and questions for a call with Briggs relating to inventory rollforward.	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/14/2020				
Dant, Mary	Update last-in-first-out (LIFO) reserve testing based upon internal discussion.	\$0.00	1.0	\$0.00
Dant, Mary	Update inventory rollforward procedures based upon call with Briggs.	\$0.00	1.0	\$0.00
Dant, Mary	Meeting with D. Schaffer and D. Kallian (Briggs), C. Bell, N. Nikolov, E. Vondrum (Deloitte) regarding inventory rollforward procedures.	\$0.00	0.4	\$0.00
Dant, Mary	Discuss inventory rollforward testing procedures with N. Nikolov, E. Vondrum (Deloitte).	\$0.00	0.4	\$0.00
Kulju, Eric	Discuss audit update and updates to planned testing approach with C. Bell, G. D'Amato, D. Lyons, S. Conroy, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Kulju, Eric	Discuss audit update and impact to the original group audit scope with E. Vondrum (Deloitte), R. Mueller, J. Aadil (Deloitte Switzerland).	\$0.00	1.0	\$0.00
Lyons, Diane	Discuss audit update and updates to planned testing approach with C. Bell, G. D'Amato, S. Conroy, E. Kulju, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Review status tracker for the established testing areas needed to be completed and establish goals.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Develop analytical testing approach to test the amount of shipment freight (liability) accrued at year end.	\$0.00	0.6	\$0.00
Nikolov, Nicholas	Discuss inventory rollforward testing approach with C. Bell and G. D'Amato (Deloitte).	\$0.00	1.3	\$0.00
Nikolov, Nicholas	Perform reconciliation of inventory rollforward data to inventory holdings.	\$0.00	1.4	\$0.00
Nikolov, Nicholas	Discuss inventory rollforward testing procedures with M. Dant, E. Vondrum (Deloitte).	\$0.00	0.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/14/2020				
Nikolov, Nicholas	Meeting with D. Schaffer and D. Kallian (Briggs), C. Bell, M. Dant, E. Vondrum (Deloitte) regarding inventory rollforward procedures.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Discuss with P. Rome (Briggs) regarding questions related to support pulled for standard cost testing.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Document support related to the amount of inventory reserved as obsolete due to flooding in the warehouse.	\$0.00	1.5	\$0.00
Nikolov, Nicholas	Discuss status of engagement for upcoming deadlines, outstanding requests to follow-up with the client, general status of audit testing areas and goals to be accomplished with C. Bell, G. D'Amato, M. Shklover, M. Boyce, M. Dant, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Sarawagi, Payal	Document the supports of selections (vendor name, vendor no, date, invoice, amount and other supports like description of expense, currency etc.) and format in the Accounts Payable Substantive testing workpaper.	\$0.00	1.4	\$0.00
Shklover, Michael	Discuss status of engagement for upcoming deadlines, outstanding requests to follow-up with the client, general status of audit testing areas and goals to be accomplished with C. Bell, G. D'Amato, N. Nikolov, M. Boyce, M. Dant, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Shklover, Michael	Research the pricing issue for non-US core	\$0.00	0.6	\$0.00
Shklover, Michael	Provide summary email to C. Bell (Deloitte) for pension section status prior to review.	\$0.00	0.2	\$0.00
Shklover, Michael	Prepare expert memo related to expert's qualifications.	\$0.00	0.5	\$0.00
Shklover, Michael	Review last-in-first-out (LIFO) calculation provided by client (PBC) M. Hanneman (Briggs).	\$0.00	0.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/14/2020				
Shklover, Michael	Add in pension specialists work and review prior to sign-off.	\$0.00	0.4	\$0.00
Shklover, Michael	Clear notes on expert memo.	\$0.00	0.4	\$0.00
Shklover, Michael	Close notes in pension risk of material misstatement (RoMM) workpaper.	\$0.00	0.3	\$0.00
Shklover, Michael	Discuss the last-in-first-out (LIFO) reserve calculation provided to us by the client in order to gain a better understanding of inventory testing procedures around the LIFO calculation with M. Dant (Deloitte).	\$0.00	1.3	\$0.00
Tanuja, Maddela	Update cash workpaper with the confirmation received and pull the same into engagement management system (EMS) and check foreign exchange differences.	\$0.00	0.5	\$0.00
Vondrum, Emily	Discuss audit update and updates to planned testing approach with C. Bell, G. D'Amato, S. Conroy, E. Kulju, D. Lyons (Deloitte).	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss audit update and impact to the original group audit scope with E. Kulju (Deloitte), R. Mueller, J. Aadil (Deloitte Switzerland).	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss inventory rollforward testing procedures with M. Dant, N. Nikolov (Deloitte).	\$0.00	0.4	\$0.00
Vondrum, Emily	Discuss status of engagement for upcoming deadlines, outstanding requests to follow-up with the client, general status of audit testing areas and goals to be accomplished with C. Bell, G. D'Amato, N. Nikolov, M. Shklover, M. Boyce, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Vondrum, Emily	Meeting with D. Schaffer and D. Kallian (Briggs), C. Bell, M. Dant, N. Nikolov (Deloitte) regarding inventory rollforward procedures.	\$0.00	0.4	\$0.00
Vondrum, Emily	Review materials for the EQCR/FSP update meeting.	\$0.00	2.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/14/2020				
Vondrum, Emily	Review documentation in the file supporting audit of accrued liability balances.	\$0.00	2.0	\$0.00
08/15/2020				
Boyce, Maura	Prepare Vanguard sales testing.	\$0.00	1.0	\$0.00
Boyce, Maura	Update property, plant and equipment (PPE) rollforward and update testing to the extent possible.	\$0.00	1.9	\$0.00
Boyce, Maura	Prepare prepaid testing.	\$0.00	1.0	\$0.00
D'Amato, Gino	Document cash workpapers.	\$0.00	0.6	\$0.00
D'Amato, Gino	Organize and make repairs and maintenance expense selections.	\$0.00	0.4	\$0.00
D'Amato, Gino	Organize audit requests related to property, plant and equipment and leases, send to P. Murphy (Briggs).	\$0.00	1.1	\$0.00
Nikolov, Nicholas	Finalize testing documentation for excess and obsolete inventory reserve testing for the Allmand component.	\$0.00	2.1	\$0.00
Nikolov, Nicholas	Continue to document testing for excess and obsolete inventory reserve testing for the US00 component (significant US business component).	\$0.00	0.9	\$0.00
08/16/2020				
Boyce, Maura	Update testing documentation for detail testing at workpaper for property, plant & equipment testing.	\$0.00	0.8	\$0.00
D'Amato, Gino	Update open items tracker by financial statement line item for client presentation.	\$0.00	2.1	\$0.00
Dant, Mary	Update support for investment related accounts receivable.	\$0.00	1.5	\$0.00
Dant, Mary	Update documentation around investment related standard cost testing.	\$0.00	1.5	\$0.00
Dant, Mary	Document the joint venture significance test workpaper.	\$0.00	2.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/16/2020				
Nikolov, Nicholas	Prepare testing selections for US00 (significant business component) accuracy testing of excess & obsolete (E&O) reserve.	\$0.00	1.3	\$0.00
08/17/2020				
Arias-Bravo, Jess	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, M. Dant, G. D'Amato, D. Lyons, S. Conroy, M. Dressel, N. Nikolov, S. Thimmig, E. Vondrum, K. Keuter, E. Eighme (Deloitte).	\$0.00	0.9	\$0.00
Bell, Caitlin	Meeting with N. Nikolov (Deloitte), P. Rome (Briggs) regarding status of inventory standard cost testing and timing considerations for the completion of documentation.	\$0.00	0.4	\$0.00
Bell, Caitlin	Review profiling for journal entry (JE) testing with G. D'Amato (Deloitte).	\$0.00	0.8	\$0.00
Boyce, Maura	Follow-up with O. Principe (Briggs) for support for PPE.	\$0.00	1.0	\$0.00
Boyce, Maura	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Dant, G. D'Amato, D. Lyons, S. Conroy, M. Dressel, N. Nikolov, S. Thimmig, E. Vondrum, K. Keuter, E. Eighme, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00
Boyce, Maura	Follow-up with L. Nardi (Briggs) on open bill of ladings.	\$0.00	1.1	\$0.00
Boyce, Maura	Discuss audit status with E. Vondrum, G. D'Amato, N. Nikolov, M. Dant (Deloitte).	\$0.00	0.5	\$0.00
Boyce, Maura	Test information provided by entity (IPE) for dealer sales.	\$0.00	2.3	\$0.00
Boyce, Maura	Follow-up with client on property, plant and equipment (PPE) testing.	\$0.00	0.9	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/17/2020				
Conroy, Sean	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, M. Dant, G. D'Amato, D. Lyons, M. Dressel, N. Nikolov, S. Thimmig, E. Vondrum, K. Keuter, E. Eighme, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00
D'Amato, Gino	Review profiling for journal entry (JE) testing with C. Bell (Deloitte).	\$0.00	0.8	\$0.00
D'Amato, Gino	Discuss audit status with M. Boyce, E. Vondrum, N. Nikolov, M. Dant (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Discuss goodwill and long lived asset testing approach and involvement of internal specialists with D. Lynn, S. Thimmig, E. Vondrum (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, M. Dant, D. Lyons, S. Conroy, M. Dressel, N. Nikolov, S. Thimmig, E. Vondrum, K. Keuter, E. Eighme, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00
D'Amato, Gino	Discuss weekend task status (i.e. what workpapers each team member plans to get done) and goals for the day with M. Dant, N. Nikolov (Deloitte).	\$0.00	0.4	\$0.00
D'Amato, Gino	Research rebate liability supporting documentation.	\$0.00	0.4	\$0.00
D'Amato, Gino	Organize audit requests related to each financial statement line item (i.e. project plan tracker) and team responsibilities.	\$0.00	2.8	\$0.00
Dant, Mary	Discuss audit status with M. Boyce, E. Vondrum, G. D'Amato, N. Nikolov (Deloitte).	\$0.00	0.5	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte), L. Batterman (Briggs) regarding details related to inventory in transit.	\$0.00	0.3	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte) to update on strategy for inventory rollforward testing and action items.	\$0.00	0.6	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/17/2020				
Dant, Mary	Update manufacturing overhead testing memo.	\$0.00	1.0	\$0.00
Dant, Mary	Update documentation based on call with L. Batterman (Briggs) relating to inventory in transit.	\$0.00	3.0	\$0.00
Dant, Mary	Organize inventory rollforward data in order to be useable.	\$0.00	1.5	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte) regarding the reconciliation of inventory transactional data for the US10 component.	\$0.00	0.3	\$0.00
Dant, Mary	Prepare selections for inventory rollforward testing.	\$0.00	4.0	\$0.00
Dant, Mary	Discuss the team's planned weekend task status (all audit areas) and goals for the day with G. D'Amato, N. Nikolov (Deloitte).	\$0.00	0.4	\$0.00
Dant, Mary	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, G. D'Amato, D. Lyons, S. Conroy, M. Dressel, N. Nikolov, S. Thimmig, E. Vondrum, K. Keuter, E. Eighme, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00
Dressel, Mary	Consult via e-mail with P. Mano (Deloitte) regarding valuation allowance scheduling - income tax provision audit.	\$0.00	0.8	\$0.00
Dressel, Mary	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, M. Dant, G. D'Amato, D. Lyons, S. Conroy, N. Nikolov, S. Thimmig, E. Vondrum, K. Keuter, E. Eighme, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00
Eighme, Erik	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, M. Dant, G. D'Amato, D. Lyons, S. Conroy, M. Dressel, N. Nikolov, S. Thimmig, E. Vondrum, K. Keuter, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/17/2020				
Keuter, Kurtis	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, M. Dant, G. D'Amato, D. Lyons, S. Conroy, M. Dressel, N. Nikolov, S. Thimmig, E. Vondrum, E. Eighme, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00
Kulju, Eric	Discuss goodwill and long lived asset impairment testing with E. Vondrum (Deloitte).	\$0.00	0.3	\$0.00
Lynn, Dan	Discuss goodwill and long lived asset testing approach and involvement of internal specialists with S. Thimmig, E. Vondrum, G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Lyons, Diane	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, M. Dant, G. D'Amato, S. Conroy, M. Dressel, N. Nikolov, S. Thimmig, E. Vondrum, K. Keuter, E. Eighme, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00
Mano, Patrice	Research guidance related to deferred scheduling for purposes of evaluating need for valuation allowance for companies with going concern opinions.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Clear notes to documentation related to inventory observation testing.	\$0.00	1.4	\$0.00
Nikolov, Nicholas	Call with D. Kallian (Briggs) regarding engines excess and obsolete inventory reconciliation supporting files to gain an understanding of the details and underlying methodology.	\$0.00	0.6	\$0.00
Nikolov, Nicholas	Call with P. Rome (Briggs) regarding standard cost support for inventory in which no recent invoice was seen in FY20.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Update testing documentation for the significant United States business component (US00) excess and obsolete inventory reserve for selections made to test the listing.	\$0.00	3.6	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/17/2020				
Nikolov, Nicholas	Update documentation related to inventory observation testing at the Germantown location.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Update inventory rollforward population numbers to assess whether the accounts are being compared between the count date and year-end.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Discuss with M. Dant, G. D'Amato (Deloitte) to discuss weekend task related to inventory account balance that needs to be completed.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte) regarding the reconciliation of inventory transactional data for the US10 component.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Meeting with P. Rome (Briggs) to pull SAP transactional detail to support inventory observation adjustments made at Germantown location.	\$0.00	0.6	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte), L. Batterman (Briggs) regarding details related to inventory in transit.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte) to update on strategy for inventory rollforward testing and action items.	\$0.00	0.6	\$0.00
Nikolov, Nicholas	Meeting with C. Bell (Deloitte), P. Rome (Briggs) regarding status of inventory standard cost testing and timing considerations for the completion of documentation.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Coordinate meeting with L. Batterman (Briggs) for inventory in transit questions.	\$0.00	0.1	\$0.00
Nikolov, Nicholas	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, M. Dant, G. D'Amato, D. Lyons, S. Conroy, M. Dressel, S. Thimmig, E. Vondrum, K. Keuter, E. Eighme, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/17/2020				
Nikolov, Nicholas	Discuss audit status with M. Boyce, E. Vondrum, G. D'Amato, M. Dant (Deloitte).	\$0.00	0.5	\$0.00
Shah, Tejal	Respond to P. Mano's (Deloitte) questions and share relevant guidance.	\$0.00	0.7	\$0.00
Thimmig, Sam	Discuss goodwill and long lived asset testing approach and involvement of internal specialists with D. Lynn, E. Vondrum, G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Thimmig, Sam	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, M. Dant, G. D'Amato, D. Lyons, S. Conroy, M. Dressel, N. Nikolov, E. Vondrum, K. Keuter, E. Eighme, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00
Vondrum, Emily	Review testing related to the product Liability accrual.	\$0.00	1.0	\$0.00
Vondrum, Emily	Review testing of the warranty accrual.	\$0.00	1.0	\$0.00
Vondrum, Emily	Prepare materials for the focused support program meeting on Wednesday, 8/19.	\$0.00	0.5	\$0.00
Vondrum, Emily	Discuss goodwill and long lived asset testing approach and involvement of internal specialists with D. Lynn, S. Thimmig, G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Vondrum, Emily	Discuss goodwill and long lived asset impairment testing with E. Kulju (Deloitte).	\$0.00	0.3	\$0.00
Vondrum, Emily	Discuss fraud brainstorm ideas, fraud risk factors and schemes with M. Boyce, M. Dant, G. D'Amato, D. Lyons, S. Conroy, M. Dressel, N. Nikolov, S. Thimmig, K. Keuter, E. Eighme, J. Arias-Bravo (Deloitte).	\$0.00	0.9	\$0.00
Vondrum, Emily	Discuss audit status with M. Boyce, G. D'Amato, N. Nikolov, M. Dant (Deloitte).	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/18/2020				
Arias-Bravo, Jess	Download workpapers from engagement management system (EMS) (audit software).	\$0.00	0.2	\$0.00
Arias-Bravo, Jess	Call with A. Gaynor and K. Keuter (Deloitte) regarding effective tax rate and FIN48 selections.	\$0.00	0.5	\$0.00
Bell, Caitlin	Meeting with N. Nikolov (Deloitte), D. Schaffer (Briggs) regarding the methodology of the excess and obsolete inventory reserve set at the US00 component (significant business component) for the turf and consumer division.	\$0.00	0.6	\$0.00
Bell, Caitlin	Discuss pension and other post employment benefits (OPEB) accounting matters with M. Shklover (Deloitte).	\$0.00	1.3	\$0.00
Bell, Caitlin	Discuss open pension notes in valuation substantive testing with M. Shklover (Deloitte).	\$0.00	0.5	\$0.00
Boyce, Maura	Follow-up with O. Principe (Briggs) for support for property, plant and equipment (PPE).	\$0.00	0.5	\$0.00
Boyce, Maura	Discuss the approach for testing US00 engines sales for rebate testing with L. Batterman (Briggs), G. D'Amato (Deloitte).	\$0.00	1.5	\$0.00
Boyce, Maura	Discuss status of engagement with E. Vondrum, M. Shklover, M. Kozlow, N. Nikolov, G. D'Amato, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Boyce, Maura	Update lease testing.	\$0.00	3.8	\$0.00
Boyce, Maura	Work on rebate sales population based on engines sales detail.	\$0.00	1.0	\$0.00
D'Amato, Gino	Discuss audit testing related to income tax with K. Keuter and E. Vondrum (Deloitte).	\$0.00	0.7	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/18/2020				
D'Amato, Gino	Discuss approach for testing US00 engines sales for rebate testing with L. Batterman (Briggs), M. Boyce (Deloitte).	\$0.00	1.5	\$0.00
D'Amato, Gino	Discuss status of engagement with E. Vondrum, M. Shklover, M. Boyce, M. Kozlow, N. Nikolov, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Organize audit requests and audit supporting documentation related to accounts receivable and debt.	\$0.00	0.8	\$0.00
D'Amato, Gino	Organize audit requests (cash, debt and accounts receivables).	\$0.00	4.3	\$0.00
Dant, Mary	Prepare sensitivity analysis report on last-in-first-out (LIFO) findings.	\$0.00	1.0	\$0.00
Dant, Mary	Update investment related testing and actuarial report tie outs.	\$0.00	3.0	\$0.00
Dant, Mary	Run a sensitivity analysis on findings within last-in-first-out (LIFO) testing.	\$0.00	4.0	\$0.00
Dant, Mary	Edit inventory rollforward request to send out to Briggs.	\$0.00	2.0	\$0.00
Dant, Mary	Discuss status of engagement with N. Nikolov, M. Shklover, M. Kozlow, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Dant, Mary	Discuss status of engagement with E. Vondrum, M. Shklover, M. Boyce, M. Kozlow, N. Nikolov, G. D'Amato (Deloitte).	\$0.00	1.0	\$0.00
Dressel, Mary	Consult via email with P. Mano (Deloitte) regarding deferred scheduling for valuation allowance analysis - income tax provision audit.	\$0.00	0.9	\$0.00
Gaynor, Alison	Call with K. Keuter and J. Arias-Bravo (Deloitte) regarding effective tax rate and FIN48 selections.	\$0.00	0.5	\$0.00
Keuter, Kurtis	Discuss audit testing related to income tax with G. D'Amato and E. Vondrum (Deloitte).	\$0.00	0.7	\$0.00
Keuter, Kurtis	Call with A. Gaynor and J. Arias-Bravo (Deloitte) regarding effective tax rate and FIN48 selections.	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/18/2020				
Kozlow, Megan	Discuss status of engagement with M. Dant, N. Nikolov, M. Shklover, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Kozlow, Megan	Discuss status of engagement with E. Vondrum, M. Shklover, M. Boyce, N. Nikolov, G. D'Amato, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Kozlow, Megan	Document accounts payable (AP) open invoice testing.	\$0.00	3.2	\$0.00
Kozlow, Megan	Document generators related to sales detail testing.	\$0.00	0.5	\$0.00
Kozlow, Megan	Document generators gross sale detail testing.	\$0.00	0.9	\$0.00
Kozlow, Megan	Document parts and accessories sales detail testing.	\$0.00	0.5	\$0.00
Kozlow, Megan	Document ride gross sales detail testing.	\$0.00	0.5	\$0.00
Mano, Patrice	Call with T. Shah (Deloitte) regarding responses and guidance shared.	\$0.00	0.6	\$0.00
Mano, Patrice	Call with T. Shah (Deloitte) to discuss guidance related to deferred scheduling for purposes of evaluating need for valuation allowance for companies with going concern opinions.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Finalize documentation of the US00 (significant US business component) excess and obsolete inventory reserve testing at the engines, Service, Turf & Consumer business units.	\$0.00	2.4	\$0.00
Nikolov, Nicholas	Update warranty testing to build procedures to address the classification of warranty into short term and long term liabilities.	\$0.00	1.2	\$0.00
Nikolov, Nicholas	Clear notes to warranty testing approach and risk assessment.	\$0.00	1.1	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/18/2020				
Nikolov, Nicholas	Meeting with P. Rome (Briggs) to pull live inventory transaction detail for US00 component (significant US business component) excess and obsolete inventory reserve testing selections.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Meeting with C. Bell (Deloitte), D. Schaffer (Briggs) regarding the methodology of the excess and obsolete inventory reserve set at the US00 component (significant business component) for the turf and consumer division.	\$0.00	0.6	\$0.00
Nikolov, Nicholas	Finalize reconciliations between perpetual inventory listings and inventory transaction details at the various US00 (significant US business component) component plants selected for testing.	\$0.00	2.2	\$0.00
Nikolov, Nicholas	Discuss status of engagement with M. Dant, M. Shklover, M. Kozlow, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Discuss status of engagement with E. Vondrum, M. Shklover, M. Boyce, M. Kozlow, G. D'Amato, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Document selections made to test the US00 (significant business component) excess and obsolete inventory reserve at the engines, service, turf & consumer business units.	\$0.00	3.7	\$0.00
Shah, Tejal	Call with P. Mano (Deloitte) to discuss guidance related to deferred scheduling for purposes of evaluating need for valuation allowance for companies with going concern opinions.	\$0.00	1.0	\$0.00
Shklover, Michael	Update audit status document and send out action items to D. Bagin (Briggs).	\$0.00	0.6	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/18/2020				
Shklover, Michael	Update open items listing on Connect for all pension related items.	\$0.00	0.3	\$0.00
Shklover, Michael	Update sample size workpaper with updated holdings report.	\$0.00	1.2	\$0.00
Shklover, Michael	Discuss status of engagement with M. Dant, N. Nikolov, M. Kozlow, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Shklover, Michael	Discuss status of engagement with E. Vondrum, M. Boyce, M. Kozlow, N. Nikolov, G. D'Amato, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Shklover, Michael	Locate intercompany bill of lading support from the prior year to facilitate team.	\$0.00	0.2	\$0.00
Shklover, Michael	Prepare agenda for the pension discussion with C. Bell (Deloitte), D. Bagin (Briggs).	\$0.00	0.9	\$0.00
Shklover, Michael	Discuss pension and other post employment benefits (OPEB) accounting matters with C. Bell (Deloitte).	\$0.00	1.3	\$0.00
Shklover, Michael	Discuss open pension notes in valuation substantive testing with C. Bell (Deloitte).	\$0.00	0.5	\$0.00
Shklover, Michael	Review data, assumptions, methods and provisions (DAMP) report for follow-up questions on changes in assumptions related to the benefit plans.	\$0.00	0.4	\$0.00
Shklover, Michael	Review pension emails from D. Bagin, J. D'ercle (Briggs), R. Nayyar (Deloitte).	\$0.00	0.4	\$0.00
Shklover, Michael	Add in additional non-US Core equity confirmation response to tie out alternative reporting date.	\$0.00	0.4	\$0.00
Shklover, Michael	Close additional notes in Briggs managed substantive testing.	\$0.00	2.4	\$0.00
Shklover, Michael	Close notes in Briggs managed substantive testing.	\$0.00	1.6	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/18/2020				
Tanuja, Maddela	Update the status tracker related to accounts receivable, cash and selling, general and administration expenses and open items related to accounts receivable and cash to discuss in call with G. D'Amato (Deloitte).	\$0.00	1.2	\$0.00
Tanuja, Maddela	Update the status tracker and open items related to accounts receivable, cash and selling, general and administration expenses to discuss in a call with G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Vondrum, Emily	Review reporting materials to the U.S. Securities and Exchange Commission (SEC).	\$0.00	1.0	\$0.00
Vondrum, Emily	Review audit testing related to warranty accrual.	\$0.00	0.7	\$0.00
Vondrum, Emily	Review audit testing of global turf and consumer revenues.	\$0.00	1.5	\$0.00
Vondrum, Emily	Review audit testing of global engines revenue.	\$0.00	0.5	\$0.00
Vondrum, Emily	Prepare materials for status update with Briggs management.	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss status of engagement with M. Shklover, M. Boyce, M. Kozlow, N. Nikolov, G. D'Amato, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss audit status update with P. Langelin (Briggs).	\$0.00	0.7	\$0.00
Vondrum, Emily	Discuss status of engagement with M. Dant, N. Nikolov, M. Shklover, M. Kozlow (Deloitte).	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss audit testing related to income tax with K. Keuter and G. D'Amato (Deloitte).	\$0.00	0.7	\$0.00
08/19/2020				
Arias-Bravo, Jess	Update samples size populations for effective tax rate and FIN48, year-end provision, workpapers.	\$0.00	0.9	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/19/2020				
Boyce, Maura	Discuss status of engagement with E. Kulju, G. D'Amato, N. Nikolov, M. Shklover, M. Dant, M. Kozlow, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Boyce, Maura	Follow-up with O. Principe (Briggs) for disposal selections.	\$0.00	0.3	\$0.00
Boyce, Maura	Update ZTR in models while Information provided by entity (IPE).	\$0.00	1.4	\$0.00
Boyce, Maura	Update product workpaper for product sales.	\$0.00	0.7	\$0.00
Boyce, Maura	Update engines rebate testing to include US00 sales.	\$0.00	1.3	\$0.00
Conroy, Sean	Discuss U.S. Securities and Exchange Commission (SEC) filing requirements and report on internal control over financial reporting with G. D'Amato, M. Dechamps, D. Lyons, K. Murphy, H. Tussey (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Test operating expense and burden expenses.	\$0.00	5.2	\$0.00
D'Amato, Gino	Discuss SEC Filing requirements and report on internal control over financial reporting with E. Kulju, S. Conroy, M. Dechamps, D. Lyons, K. Murphy, H. Tussey (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Discuss status of engagement with M. Boyce, E. Kulju, N. Nikolov, M. Shklover, M. Dant, M. Kozlow, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Perform cash testing.	\$0.00	2.6	\$0.00
Dant, Mary	Update repairs and maintenance expense selections within testing over plant property & equipment.	\$0.00	4.0	\$0.00
Dant, Mary	Update other post employment benefits (OPEB)/pension substantive analytics.	\$0.00	3.0	\$0.00
Dant, Mary	Update inventory rollforward testing workpaper.	\$0.00	3.0	\$0.00
Dant, Mary	Update inventory in-transit testing workpaper.	\$0.00	3.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/19/2020				
Dant, Mary	Discuss status of engagement with M. Boyce, E. Kulju, G. D'Amato, N. Nikolov, M. Shklover, M. Kozlow, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Dechamps, Matt	Discuss SEC Filing requirements and report on internal control over financial reporting with G. D'Amato, E. Kulju, S. Conroy, D. Lyons, K. Murphy, H. Tussey (Deloitte).	\$0.00	0.5	\$0.00
Drager, Christine	Discuss findings memo and perform wrap-up discussion with Briggs audit team and M. Shklover, J. Schubert (Deloitte).	\$0.00	0.5	\$0.00
Dressel, Mary	Follow-up with team regarding status of selections and timing - income tax provision audit.	\$0.00	0.2	\$0.00
Himmelman, Matt	Call with T. Shah and P. Mano (Deloitte) to discuss Briggs's fact pattern in connection with going concern opinion and related intangible impairment.	\$0.00	1.0	\$0.00
Kozlow, Megan	Discuss test plan for other long term assets and liabilities with M. Shklover (Deloitte).	\$0.00	0.5	\$0.00
Kozlow, Megan	Document accounts payable (AP) open invoice testing.	\$0.00	0.5	\$0.00
Kozlow, Megan	Discuss status of engagement with M. Boyce, E. Kulju, G. D'Amato, N. Nikolov, M. Shklover, M. Dant, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Kozlow, Megan	Continue to document accounts receivables (AR) substantive selections.	\$0.00	1.6	\$0.00
Kozlow, Megan	Document accounts receivables (AR) substantive selections.	\$0.00	2.3	\$0.00
Kozlow, Megan	Document other long-term assets workpaper.	\$0.00	0.9	\$0.00
Kozlow, Megan	Update accounts receivables workpaper/document selections.	\$0.00	1.5	\$0.00
Kozlow, Megan	Document revenue selections.	\$0.00	0.9	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/19/2020				
Kulju, Eric	Discuss SEC Filing requirements and report on internal control over financial reporting with G. D'Amato, S. Conroy, M. Dechamps, D. Lyons, K. Murphy, H. Tussey (Deloitte).	\$0.00	0.5	\$0.00
Kulju, Eric	Review materials for focused support program call on August 19.	\$0.00	0.5	\$0.00
Kulju, Eric	Discuss status of engagement with M. Boyce, G. D'Amato, N. Nikolov, M. Shklover, M. Dant, M. Kozlow, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Lyons, Diane	Discuss SEC Filing requirements and report on internal control over financial reporting with G. D'Amato, E. Kulju, S. Conroy, M. Dechamps, K. Murphy, H. Tussey (Deloitte).	\$0.00	0.5	\$0.00
Mano, Patrice	Call with T. Shah and M. Himmelman (Deloitte) to discuss Briggs's fact pattern in connection with going concern opinion and related intangible impairment.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Update documentation in relation to inventory observation performed at Allmand.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Complete documentation over testing performed on warranty payment claims made in fiscal year 2020 for claims specifically related to engines at US significant component.	\$0.00	2.4	\$0.00
Nikolov, Nicholas	Complete documentation over testing performed on warranty payment claims made in fiscal year 2020 for claims specifically related to products at the US significant component.	\$0.00	2.0	\$0.00
Nikolov, Nicholas	Assess inventory in transit testing selection to analyze whether accounting treatment.	\$0.00	0.2	\$0.00
Nikolov, Nicholas	Finalize documentation over warranty claim payment testing.	\$0.00	1.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/19/2020				
Nikolov, Nicholas	Clear notes to warranty documentation to test warranty classification and document procedures performed over warranty completeness.	\$0.00	3.3	\$0.00
Nikolov, Nicholas	Update documentation related to the testing of US00 standard cost.	\$0.00	2.4	\$0.00
Nikolov, Nicholas	Discuss status of engagement with M. Boyce, E. Kulju, G. D'Amato, M. Shklover, M. Dant, M. Kozlow, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Phillips, Joan	Call with E. Vondrum, C. Martin, H. Tussey, T. Barton, E. Kulju, C. Bell, D. Lyons, S. Conroy, S. Hurwitz, K. Murphy, M. Dechamps, G. D'Amato to discuss the bankruptcy timing and revised audit needs and timing as well as areas of focus for the audit.	\$0.00	0.5	\$0.00
Schubert, John	Discuss findings memo and perform wrap-up discussion with Briggs audit team and M. Shklover, C. Drager (Deloitte).	\$0.00	0.5	\$0.00
Shah, Tejal	Call with P. Mano and M. Himmelman (Deloitte) to discuss Briggs's fact pattern in connection with going concern opinion and related intangible impairment.	\$0.00	1.0	\$0.00
Shklover, Michael	Walkthrough other long term assets with M. Kozlow (Deloitte) related to Rabbi Trust and globe tooling contract.	\$0.00	0.8	\$0.00
Shklover, Michael	Call with G. Gauthier (Briggs) regarding confirmation for Rabbi Trust.	\$0.00	0.2	\$0.00
Shklover, Michael	Discuss status of engagement with M. Boyce, E. Kulju, G. D'Amato, N. Nikolov, M. Dant, M. Kozlow, E. Vondrum (Deloitte).	\$0.00	1.0	\$0.00
Shklover, Michael	Finalize Level 1 and 2 testing based on updated national securities pricing center (NSPC) document and new holdings report.	\$0.00	1.2	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/19/2020				
Shklover, Michael	Research and send out follow-up email related to difference on confirmation provided.	\$0.00	0.4	\$0.00
Shklover, Michael	Research other long-term assets account fluctuations and reach out to M. Fonk (Briggs) over the nature of accounts.	\$0.00	1.0	\$0.00
Shklover, Michael	Research other long-term assets - turf & consumer account fluctuations and reach out to M. Heger (Briggs) over the nature of accounts.	\$0.00	1.2	\$0.00
Shklover, Michael	Review draft findings memo prior to pension specialist call.	\$0.00	0.5	\$0.00
Shklover, Michael	Clear notes in pension risk assessment date (census workpaper).	\$0.00	0.6	\$0.00
Shklover, Michael	Close notes in managed substantive testing.	\$0.00	1.1	\$0.00
Shklover, Michael	Compile agenda for upcoming pension specialist discussion.	\$0.00	0.6	\$0.00
Shklover, Michael	Discuss findings memo and perform wrap-up discussion with Briggs audit team and C. Drager, J. Schubert (Deloitte).	\$0.00	0.5	\$0.00
Shklover, Michael	Discuss Rabbi Trust with M. Fonk (Briggs) to understand testing.	\$0.00	0.4	\$0.00
Shklover, Michael	Discuss test plan for other long-term assets and liabilities with M. Kozlow (Deloitte).	\$0.00	0.5	\$0.00
Shklover, Michael	Draft email to D. Luthi (Wells Fargo) regarding follow-up question related to Rabbi Trust confirmation.	\$0.00	0.3	\$0.00
Shklover, Michael	Scope accounts for other long term assets against the sub accounts shown in Blackline.	\$0.00	0.3	\$0.00
Tussey, Hannah	Discuss SEC Filing requirements and report on internal control over financial reporting with G. D'Amato, E. Kulju, S. Conroy, M. Dechamps, D. Lyons, K. Murphy (Deloitte).	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/19/2020				
Vondrum, Emily	Review audit testing over cash accounts.	\$0.00	1.0	\$0.00
Vondrum, Emily	Prepare materials for upcoming focused support program call.	\$0.00	0.5	\$0.00
Vondrum, Emily	Discuss status of engagement with M. Boyce, E. Kulju, G. D'Amato, N. Nikolov, M. Shklover, M. Dant, M. Kozlow (Deloitte).	\$0.00	1.0	\$0.00
Vondrum, Emily	Review audit procedures related to global engines revenues.	\$0.00	1.5	\$0.00
Vondrum, Emily	Review audit testing related to other long-term assets.	\$0.00	0.7	\$0.00
Vondrum, Emily	Continue to review audit testing related to warranty accrual.	\$0.00	0.5	\$0.00
08/20/2020				
Bell, Caitlin	Discuss open items with P. Langelin and P. Murphy (Briggs), G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Bergmann, Ella	Discuss long lived asset, goodwill and other intangible impairment accounting with E. Kulju, I. Perez and G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Boyce, Maura	Follow-up with L. Batterman (Briggs) on prepaids error.	\$0.00	1.3	\$0.00
Boyce, Maura	Discuss status of engagement and feasible goals to attain by the end of the week with N. Nikolov (Deloitte).	\$0.00	1.0	\$0.00
Boyce, Maura	Follow-up with P. Rome (Briggs) regarding testing approach of property, plant, and equipment (PPE).	\$0.00	0.6	\$0.00
Boyce, Maura	Complete product analytic testing.	\$0.00	0.9	\$0.00
Boyce, Maura	Document prepaid deposits, information technology (IT), general.	\$0.00	1.8	\$0.00
Boyce, Maura	Close notes on property, plant and equipment testing.	\$0.00	5.5	\$0.00
Boyce, Maura	Review industry insights to develop a plan for Allmand analytic testing.	\$0.00	1.0	\$0.00
Boyce, Maura	Prepare international sales selections.	\$0.00	0.7	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/20/2020				
D'Amato, Gino	Review other income/other expense accounts.	\$0.00	1.2	\$0.00
D'Amato, Gino	Test operating expense and burden through analytics.	\$0.00	3.4	\$0.00
D'Amato, Gino	Discuss contract review process at Briggs and Stratton with P. Langelin and E. Chack (Briggs), E. Vondrum (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Discuss open items for each financial statement line item with P. Langelin and P. Murphy (Briggs), C. Bell (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Discuss long lived asset, goodwill and other intangible impairment accounting with E. Bergmann, E. Kulju and I. Perez (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Discuss update current audit activities (workpaper sections that need to be completed) with M. Shklover, M. Dant (Deloitte).	\$0.00	1.8	\$0.00
D'Amato, Gino	Perform tie-out of financial statements (income statement).	\$0.00	1.0	\$0.00
Dant, Mary	Update worker's compensation testing workpaper.	\$0.00	4.0	\$0.00
Dant, Mary	Update last-in-first-out (LIFO) reserve testing.	\$0.00	3.0	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte) regarding the worker's comp testing approach and procedures.	\$0.00	1.0	\$0.00
Dant, Mary	Discuss update current audit activities (workpaper sections that need to be completed) with M. Shklover, G. D'Amato (Deloitte).	\$0.00	1.8	\$0.00
Dant, Mary	Continue to update repairs and maintenance testing workpaper.	\$0.00	2.0	\$0.00
Drager, Christine	Review Accounting Standard Codification (ASC) 715, compensation-retirement benefits, workpapers testing discount rate.	\$0.00	0.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/20/2020				
Gaynor, Alison	Prepare FY20 Q4 - effective tax rate reconciliation workpaper.	\$0.00	3.4	\$0.00
Kozlow, Megan	Call with M. Shklover (Deloitte) regarding sampling methodology for preparation of overall sampling workbook.	\$0.00	0.8	\$0.00
Kozlow, Megan	Document pension sampling workpaper tie outs.	\$0.00	1.7	\$0.00
Kulju, Eric	Discuss long lived asset, goodwill and other intangible impairment accounting with E. Bergmann, I. Perez and G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Kulju, Eric	Draft email regarding status of the audit and requests to E. Kulju, E. Vondrum, C. Bell (Deloitte).	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Resolve open notes in the count workpapers for the Allmand and Statesboro inventory observations.	\$0.00	2.0	\$0.00
Nikolov, Nicholas	Review support obtained for the US10 (Allmand component located in Holdrege Nebraska) inventory standard cost testing	\$0.00	1.1	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte) regarding the worker's comp testing approach and procedures.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Finalize documentation and testing related to US00 (significant US business component) inventory standard cost.	\$0.00	2.5	\$0.00
Nikolov, Nicholas	Clear notes to warranty in inventory documentation.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Compile support (SAP screenshots, invoices, and journal entries) to be utilized in testing of standard cost in inventory for the significant US operating component (US00).	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Update documentation and testing related to US00 (significant US00 operating component) standard cost in inventory.	\$0.00	3.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/20/2020				
Nikolov, Nicholas	Discuss status of engagement and feasible goals to attain by the end of the week with M. Boyce (Deloitte).	\$0.00	1.0	\$0.00
Perez Zaldivar, Ignacio	Discuss long lived asset, goodwill and other intangible impairment accounting with E. Bergmann, E. Kulju and G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Shklover, Michael	Update open items listing related to pension items on Deloitte Connect.	\$0.00	0.4	\$0.00
Shklover, Michael	Call with M. Kozlow (Deloitte) regarding sampling methodology for preparation of overall sampling workbook.	\$0.00	0.8	\$0.00
Shklover, Michael	Analyze differences noted on confirmation reply.	\$0.00	0.2	\$0.00
Shklover, Michael	Draft email to national securities pricing center (NSPC) specialist R. Nayyar (Deloitte) regarding follow-up questions resulting from review.	\$0.00	0.6	\$0.00
Shklover, Michael	Discuss update current audit activities (workpaper sections that need to be completed) with G. D'Amato, M. Dant (Deloitte).	\$0.00	1.8	\$0.00
Shklover, Michael	Review trust statement related to known difference between custody statement and investment holdings report.	\$0.00	0.8	\$0.00
Shklover, Michael	Calculate ratio for genders for purposes of trend analysis.	\$0.00	0.5	\$0.00
Shklover, Michael	Close notes on Census data workpaper.	\$0.00	1.5	\$0.00
Vondrum, Emily	Discuss contract review process at Briggs and Stratton with P. Langelin and E. Chack (Client), G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
08/21/2020				
Arias-Bravo, Jess	Call with K. Keuter and A. Gaynor (Deloitte) regarding income tax testing approach.	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/21/2020				
Arias-Bravo, Jess	Continue to prepare tick marks related to year-end provision and test the effective tax rate workpaper.	\$0.00	1.4	\$0.00
Arias-Bravo, Jess	Call with A. Gaynor (Deloitte) regarding effective tax rate selections.	\$0.00	0.5	\$0.00
Arias-Bravo, Jess	Prepare tick marks for effective tax rate workpaper for year-end provision.	\$0.00	3.9	\$0.00
Arias-Bravo, Jess	Import tax workpapers to engagement management system (EMS) (audit software).	\$0.00	1.1	\$0.00
Arias-Bravo, Jess	Correspond with H. Spenser (Briggs) regarding year-end provision.	\$0.00	0.2	\$0.00
Boyce, Maura	Discuss status of engagement and feasible goals to attain by the end of the week with N. Nikolov, M. Kozlow, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Boyce, Maura	Follow-up with A. Venisick (Briggs) for new prepaid selections.	\$0.00	0.8	\$0.00
Boyce, Maura	Prepare Allmand revenue testing.	\$0.00	1.8	\$0.00
Boyce, Maura	Update property, plant and equipment (PPE) rollforward and tie back.	\$0.00	1.0	\$0.00
D'Amato, Gino	Send out expense population requests to M. Rojas and J. Leuck (Briggs).	\$0.00	0.7	\$0.00
D'Amato, Gino	Send out debt confirmation follow-ups to M. Miller (Briggs).	\$0.00	0.6	\$0.00
D'Amato, Gino	Discuss update on audit activities (i.e. pension plan and accrual testing workpapers that need to be completed) with M. Shklover (Deloitte).	\$0.00	1.8	\$0.00
D'Amato, Gino	Review accounts receivables workpapers.	\$0.00	3.1	\$0.00
D'Amato, Gino	Organize operating expense and burden expense requests.	\$0.00	2.1	\$0.00
Dant, Mary	Organize inventory rollforward edited data, make new selections.	\$0.00	3.5	\$0.00
Dant, Mary	Meeting with N. Nikolov (Deloitte) regarding questions on the worker's comp testing.	\$0.00	0.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/21/2020				
Dant, Mary	Meeting with N. Nikolov (Deloitte) regarding inventory rollforward sampling structure.	\$0.00	0.4	\$0.00
Dant, Mary	Discuss status of engagement and feasible goals to attain by the end of the week with N. Nikolov, M. Boyce, M. Kozlow (Deloitte).	\$0.00	1.0	\$0.00
Dant, Mary	Update worker's compensation testing workpaper.	\$0.00	2.0	\$0.00
Gaynor, Alison	Prepared FY20 Q4 - ASC 74, uncertain tax positions, return analysis workpaper.	\$0.00	2.1	\$0.00
Gaynor, Alison	Call with J. Arias-Bravo (Deloitte) regarding effective tax rate selections.	\$0.00	0.5	\$0.00
Gaynor, Alison	Call with J. Arias-Bravo and K. Keuter (Deloitte) regarding income tax testing approach.	\$0.00	0.5	\$0.00
Himmelman, Matt	Work on a tax question related to Briggs with P. Mano (Deloitte).	\$0.00	0.5	\$0.00
Keuter, Kurtis	Call with J. Arias-Bravo and A. Gaynor (Deloitte) regarding income tax testing approach.	\$0.00	0.5	\$0.00
Kozlow, Megan	Call with M. Shklover (Deloitte) regarding documenting difference for Rabbi Trust confirmation.	\$0.00	0.4	\$0.00
Kozlow, Megan	Discuss status of engagement and feasible goals to attain by the end of the week with N. Nikolov, M. Boyce, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Kozlow, Megan	Add tie outs to the parts and accessories, turf & consumer (T&C), and ride workpaper.	\$0.00	2.5	\$0.00
Kozlow, Megan	Continue to document pension sampling workpaper tie outs.	\$0.00	1.0	\$0.00
Kozlow, Megan	Document the other long term liabilities workpaper.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Set up testing for the accrued self insurance reserve.	\$0.00	2.3	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/21/2020				
Nikolov, Nicholas	Set up testing for the salary termination benefits accrual balance.	\$0.00	0.7	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte) regarding inventory rollforward sampling structure.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Meeting with M. Dant (Deloitte) regarding questions on the worker's comp testing.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Complete documentation related to Poplar Bluff observation count to resolve open items.	\$0.00	1.8	\$0.00
Nikolov, Nicholas	Update standard price inventory testing with information obtained from support for the Allmand business component (located in Holdrege Nebraska).	\$0.00	1.2	\$0.00
Nikolov, Nicholas	Discuss status of engagement and feasible goals to attain by the end of the week with M. Boyce, M. Kozlow, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Shklover, Michael	Analyze difference between confirmation and recorded balance within Rabbi Trust related to net benefit payments and different dating convention due to off-year-end.	\$0.00	0.4	\$0.00
Shklover, Michael	Discuss update on audit activities with G. D'Amato (Deloitte).	\$0.00	0.9	\$0.00
Shklover, Michael	Call with M. Kozlow (Deloitte) regarding documenting difference for Rabbi Trust confirmation.	\$0.00	0.4	\$0.00
Shklover, Michael	Research analytic related to other post employment benefits (OPEB) analytic.	\$0.00	0.7	\$0.00
Shklover, Michael	Review tick mark explanation related to rabbi trust prior to manager review.	\$0.00	0.3	\$0.00
08/22/2020				
Boyce, Maura	Document all rebate testing documentation.	\$0.00	2.1	\$0.00
Boyce, Maura	Update reveal models in the file.	\$0.00	1.7	\$0.00
Boyce, Maura	Review property, plant and equipment (PPE) additions testing.	\$0.00	2.1	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/22/2020				
Mano, Patrice	Analysis of valuation allowance including research.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Create testing strategy related to accrued salary termination benefits and email J. Leuck (Client) for further details for balances selected for detail testing.	\$0.00	1.6	\$0.00
Nikolov, Nicholas	Document the testing of freight accrued in fiscal year 2020 through analytical procedures.	\$0.00	0.8	\$0.00
Nikolov, Nicholas	Document the testing of floor plan interest accrued in fiscal year 2020 through analytical procedures.	\$0.00	0.8	\$0.00
Nikolov, Nicholas	Assess the procedures performed for accrued power distributors accrued liabilities and assess the testing strategy for the current year.	\$0.00	0.1	\$0.00
Nikolov, Nicholas	Update testing related to the accrued self insurance booked.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Update inventory observation count workpapers in response to open items for the Auburn distribution center.	\$0.00	0.9	\$0.00
Shah, Tejal	Continue to provide consultation to M. Dressel, E. Vondrum, E. Kulju, E. Eighme (Deloitte) in connection with calculation of valuation allowance, including research of Deloitte Q&A database for guidance issued by other "Big 4" Certified Public Accountant	\$0.00	0.3	\$0.00
Shklover, Michael	Update sampling workpaper for pension plan assets against the footnote disclosure document provided by client.	\$0.00	1.0	\$0.00
Shklover, Michael	Email D. Bagin (Briggs Pension Director) on remaining pension open items including a couple of questions on analytics that do fall out of expectation.	\$0.00	0.9	\$0.00
Shklover, Michael	Close notes on pension plan document files including reorganization and renaming of files.	\$0.00	0.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/23/2020				
D'Amato, Gino	Document journal entry profiling.	\$0.00	1.8	\$0.00
D'Amato, Gino	Review accounts receivables workpaper.	\$0.00	0.4	\$0.00
D'Amato, Gino	Organize audit requests related to cash testing and accounts receivable (send questions M. Miller (Briggs & Stratton) to request supporting documentation).	\$0.00	0.3	\$0.00
Dant, Mary	Document support received for capital improvement plan testing.	\$0.00	2.0	\$0.00
Dant, Mary	Update documentation for worker's compensation.	\$0.00	0.5	\$0.00
Dant, Mary	Test the foreign currency rates used by Briggs.	\$0.00	1.5	\$0.00
Shklover, Michael	Prepare use of national specialist for pricing securities memo for the audit file.	\$0.00	0.8	\$0.00
Shklover, Michael	Draft email to M. Fonk, J. Leuck, S. Rugg (Briggs) related to the other long- term liabilities related to future benefit payments and loan borrowing.	\$0.00	0.6	\$0.00
Shklover, Michael	Draft email to D. Bagin (Briggs) regarding additional requests as they relate to substantive analytics and cash balance plan settlements.	\$0.00	0.6	\$0.00
Shklover, Michael	Close notes on overall pension plan risk assessment memo.	\$0.00	2.6	\$0.00
08/24/2020				
Arias-Bravo, Jess	Meeting with J. He and K. Keuter (Deloitte) to review FY2020 effective tax rate and accounting for income tax (ASC 740-10) and source documents provided by clients.	\$0.00	1.0	\$0.00
Arias-Bravo, Jess	Meeting with J. He and K. Keuter (Deloitte) regarding status of effective tax rate and accounting for income tax (ASC 740-10) testing selections.	\$0.00	0.7	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/24/2020				
Arias-Bravo, Jess	Call with J. He (Deloitte) regarding status of workpapers of return to provision, accounting for income tax (ASC 740-10) and effective tax rate.	\$0.00	1.0	\$0.00
Arias-Bravo, Jess	Correspond with J. He (Deloitte) regarding status of year-end provision workpapers.	\$0.00	0.3	\$0.00
Arias-Bravo, Jess	Call with Q. He (Deloitte) regarding effective tax rate detail selections and walkthrough workpapers.	\$0.00	1.9	\$0.00
Arias-Bravo, Jess	Meeting with J. He and A. Gaynor (Deloitte) regarding testing samples selections for return to provision workpaper.	\$0.00	0.9	\$0.00
Boyce, Maura	Follow-up with O. Principe (Briggs) for support for PPE.	\$0.00	0.6	\$0.00
Boyce, Maura	Discuss accomplishments made over the weekend and current goals with G. D'Amato, N. Nikolov, M. Shklover and M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Boyce, Maura	Follow-up with staff to update detail testing workpaper.	\$0.00	1.6	\$0.00
Boyce, Maura	Follow-up with L. Nardi (Briggs) on open bill of ladings.	\$0.00	0.7	\$0.00
Boyce, Maura	Continue to coordinate with O. Principe (Briggs) for support for PPE.	\$0.00	0.5	\$0.00
Boyce, Maura	Update engines rebate testing workpaper analytics based on US00 new testing approach.	\$0.00	3.1	\$0.00
Boyce, Maura	Update deposits, information technology, general prepaids for new selections.	\$0.00	2.1	\$0.00
Boyce, Maura	Attend revenue regression testing approach meeting with L. Batterman (Briggs) to understand year-over-year (YoY) fluctuation in service.	\$0.00	0.5	\$0.00
Curguz, Ivana	Update discount rate analyzer tool and update the employee benefits (EB) specialists findings memo.	\$0.00	0.7	\$0.00
D'Amato, Gino	Review accounts payable workpapers.	\$0.00	1.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/24/2020				
D'Amato, Gino	Discuss accomplishments made over the weekend (i.e. what workpapers were completed over the weekend) and current goals with N. Nikolov, M. Boyce, M. Shklover and M. Dant (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Perform operating expense/burden analytical testing on sales and marketing expense types.	\$0.00	2.1	\$0.00
D'Amato, Gino	Organize audit requests related to debt confirmations (send clarifying emails to M. Miller (Briggs)).	\$0.00	1.7	\$0.00
D'Amato, Gino	Organize debt and cash confirmations to send to client banks.	\$0.00	1.4	\$0.00
Dant, Mary	Update documentation within last-in-first-out (LIFO) reserve testing based on our call with the client.	\$0.00	2.5	\$0.00
Dant, Mary	Prepare agenda and questions for inventory rollforward call with D. Kallian, M. Hanneman (Briggs).	\$0.00	0.5	\$0.00
Dant, Mary	Perform information provided by entity (IPE) consideration test over last-in-first-out (LIFO) data detail.	\$0.00	2.5	\$0.00
Dant, Mary	Document support received for capital improvement plan transfer testing and aggregate a list of outstanding support we had yet to receive.	\$0.00	2.5	\$0.00
Dant, Mary	Discuss accomplishments made over the weekend and current goals with G. D'Amato, N. Nikolov, M. Boyce, M. Shklover (Deloitte).	\$0.00	1.0	\$0.00
Dant, Mary	Meeting with the M. Hanneman (Client), M. Shklover (Deloitte) regarding the LIFO inventory reserve calculation.	\$0.00	1.3	\$0.00
Dant, Mary	Document support received for capital improvement plan transfers testing.	\$0.00	3.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/24/2020				
Drager, Christine	Finalize Accounting Standard Codification (ASC) 715, compensation—retirement benefits, disclosure review memo and workpapers.	\$0.00	0.5	\$0.00
Gaynor, Alison	Prepare testing workpaper for Accounting Standard Codification (ASC) 740, accounting for income taxes, reserves.	\$0.00	2.8	\$0.00
Gaynor, Alison	Prepare testing workpaper for ASC 740, accounting for income taxes, reserves.	\$0.00	2.7	\$0.00
Gaynor, Alison	Meeting with J. He and J. Arias-Bravo (Deloitte) regarding testing samples selections for return to provision workpaper.	\$0.00	0.9	\$0.00
He, Jane	Meeting with K. Keuter and J. Arias-Bravo (Deloitte) regarding status of effective tax rate and accounting for income tax (ASC 740-10) testing selections.	\$0.00	0.7	\$0.00
He, Jane	Call with J. Arias-Bravo (Deloitte) regarding status of workpapers of return to provision, accounting for income tax (ASC 740-10) and effective tax rate.	\$0.00	1.0	\$0.00
He, Jane	Work on Accounting Principles Board (APB) 23 - foreign investment assertion workpaper.	\$0.00	2.9	\$0.00
He, Jane	Review current year effective tax rate selections and other key tax rate drivers.	\$0.00	2.6	\$0.00
He, Jane	Call with J. Arias-Bravo (Deloitte) regarding effective tax rate detail selections and call with workpapers.	\$0.00	1.9	\$0.00
He, Jane	Meeting with A. Gaynor and J. Arias-Bravo (Deloitte) regarding testing samples selections for return to provision workpaper.	\$0.00	0.9	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/24/2020				
He, Jane	Review supporting documents provided by the client regarding effective tax rate, return to provision, accounting for income tax (ASC 740-10), and various other workpapers.	\$0.00	2.0	\$0.00
He, Jane	Meeting with K. Keuter and J. Arias-Bravo (Deloitte) to review FY2020 effective tax rate and accounting for income tax (ASC 740-10) and source documents provided by clients.	\$0.00	1.0	\$0.00
Keuter, Kurtis	Meeting with J. He and J. Arias-Bravo (Deloitte) to review FY2020 effective tax rate and accounting for income tax (ASC 740-10) and source documents provided by clients.	\$0.00	1.0	\$0.00
Keuter, Kurtis	Meeting with J. He and J. Arias-Bravo (Deloitte) regarding status of effective tax rate and accounting for income tax (ASC 740-10) testing selections.	\$0.00	0.7	\$0.00
Kozlow, Megan	Add tie outs to the generators and lowes specific workpaper.	\$0.00	0.5	\$0.00
Kozlow, Megan	Close other long-term assets notes .	\$0.00	0.3	\$0.00
Kozlow, Megan	Document accounts receivable (AR) workpaper.	\$0.00	1.4	\$0.00
Kozlow, Megan	Document other long-term liabilities workpaper.	\$0.00	2.5	\$0.00
Kozlow, Megan	Document cost of sales selections.	\$0.00	1.0	\$0.00
Kozlow, Megan	Document subsequent disbursement selections accounts receivable.	\$0.00	1.2	\$0.00
Nikolov, Nicholas	Finalize testing strategy for the accrued self insurance health reserve at the US00 (significant business component) component and document accordingly.	\$0.00	3.2	\$0.00
Nikolov, Nicholas	Document risk assessment related to the derivative account balance for updates seen at year end.	\$0.00	2.9	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/24/2020				
Nikolov, Nicholas	Call with M. Fonk (Briggs) regarding accrued self insurance health reserve and fluctuations seen between fiscal year 2019 and fiscal year 2020.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Consolidate support obtained for US10 (Allmand component located in Holdrege Nebraska)_ inventory standard cost testing and email B. Petersen (Briggs) to identify which items are still open.	\$0.00	1.1	\$0.00
Nikolov, Nicholas	Update inventory count workpapers for management review notes left by C. Bell (Deloitte).	\$0.00	3.4	\$0.00
Nikolov, Nicholas	Discuss accomplishments made over the weekend and current goals with G. D'Amato, M. Boyce, M. Shklover and M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Shklover, Michael	Send requests for other long-term liability testing.	\$0.00	0.7	\$0.00
Shklover, Michael	Draft email to M. Kozlow (Deloitte) regarding instructions related to other long-term liability testing to be performed.	\$0.00	0.6	\$0.00
Shklover, Michael	Draft tick mark for other long term assets risk assessment over duty drawback and globe manufacturing.	\$0.00	0.2	\$0.00
Shklover, Michael	Document the capital activity for agreement to testing.	\$0.00	0.6	\$0.00
Shklover, Michael	Prepare follow-up email on pension requests with D. Bagin (Briggs), J. D'ercole (Mercer).	\$0.00	0.7	\$0.00
Shklover, Michael	Research sub-accounts related to the other long-term liabilities for purposes of establishing testing.	\$0.00	2.3	\$0.00
Shklover, Michael	Review other long-term liability.	\$0.00	0.7	\$0.00
Shklover, Michael	Meeting with the M. Hanneman (Briggs), M. Dant (Deloitte) regarding the LIFO inventory reserve calculation.	\$0.00	1.3	\$0.00
Shklover, Michael	Prepare use of internal specialist memo for Internal Pension Specialists.	\$0.00	0.9	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/24/2020				
Shklover, Michael	Respond to R. Nayyar's (Deloitte National Pricing team's) questions with two follow-up questions related to hand pricing and additional due diligence to be performed (if any).	\$0.00	0.5	\$0.00
Shklover, Michael	Review and respond to pension specialists final findings memo with follow-up questions related to wording used in findings memo.	\$0.00	0.3	\$0.00
Shklover, Michael	Close notes in pension specialists section.	\$0.00	0.9	\$0.00
Shklover, Michael	Discuss accomplishments made over the weekend and current goals with G. D'Amato, N. Nikolov, M. Boyce, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
08/25/2020				
Arias-Bravo, Jess	Review and update the FIN48, year-end provision, workpaper.	\$0.00	3.8	\$0.00
Arias-Bravo, Jess	Continue to draft tick marks related to year-end provision.	\$0.00	1.3	\$0.00
Arias-Bravo, Jess	Draft a tick mark related to selection for year-end provision.	\$0.00	1.6	\$0.00
Arias-Bravo, Jess	Continue to review FIN48 workpaper related to year-end provision.	\$0.00	1.3	\$0.00
Bell, Caitlin	Discuss open items in risk assessment and substantive testing with D. Bagin (Briggs), M. Shklover (Deloitte).	\$0.00	0.9	\$0.00
Bell, Caitlin	Discuss open item status with M. Schwertfeger, P. Langelin, S. Rugg (Briggs), E. Vondrum, E. Kulju and G. D'Amato (Deloitte).	\$0.00	0.9	\$0.00
Boyce, Maura	Follow-up with L. Nardi (Briggs) on open bill of ladings.	\$0.00	0.6	\$0.00
Boyce, Maura	Prepared cost of sales testing for engines component.	\$0.00	4.0	\$0.00
Boyce, Maura	Update transfer selections within property, plant and equipment (PPE) fixed asset testing.	\$0.00	2.1	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/25/2020				
Boyce, Maura	Update products and dealers workpaper.	\$0.00	0.5	\$0.00
Boyce, Maura	Update disposal testing workpaper.	\$0.00	1.1	\$0.00
Boyce, Maura	Prepare prepaid selections and update workpaper for them.	\$0.00	1.6	\$0.00
D'Amato, Gino	Review documentation for tariff receivable.	\$0.00	2.1	\$0.00
D'Amato, Gino	Review accounts receivable workpapers.	\$0.00	1.2	\$0.00
D'Amato, Gino	Discuss open item status which includes all open requests and questions for each financial statement line item with M. Schwertfeger, P. Langelin, S. Rugg (Briggs), E. Vondrum, E. Kulju and C. Bell (Deloitte).	\$0.00	0.9	\$0.00
D'Amato, Gino	Organize audit requests related to goodwill (i.e. understand what supporting documentation we would need in order to begin testing).	\$0.00	1.0	\$0.00
D'Amato, Gino	Perform operating expense/burden analytical testing on employee benefit expenses types (i.e salaries and indirect labor).	\$0.00	1.6	\$0.00
D'Amato, Gino	Organize audit requests related to accounts receivable (follow-up with A. Schindler (Briggs & Stratton) on supporting documentation for subsequent receipts testing).	\$0.00	3.2	\$0.00
Dant, Mary	Finish documenting worker's compensation.	\$0.00	2.0	\$0.00
Dant, Mary	Update worker's compensation testing workpaper.	\$0.00	4.0	\$0.00
Dant, Mary	Update Connect shared site.	\$0.00	1.0	\$0.00
Dant, Mary	Continue to test the last-in-first-out (LIFO) double costing document.	\$0.00	2.0	\$0.00
Dant, Mary	Follow-up with L. Batterman, D. Kallian (Briggs) on inventory in transit status.	\$0.00	1.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/25/2020				
Dressel, Mary	Discuss with E. Eighme and K. Keuter (Deloitte) regarding scheduling of deferred adjustments for purposes of valuation allowance.	\$0.00	0.5	\$0.00
Eighme, Erik	Discuss with M. Dressel and K. Keuter (Deloitte) regarding scheduling of deferred adjustments for purposes of valuation allowance.	\$0.00	0.5	\$0.00
Eighme, Erik	Call with P. Mano, T. Shah, E. Vondrum, E. Kulju, K. Keuter (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	1.0	\$0.00
Eighme, Erik	Review year-end effective tax rate (ETR) workpaper and year-end deferred tax scheduling workpaper.	\$0.00	0.4	\$0.00
Gaynor, Alison	Prepare return to provision testing workpaper.	\$0.00	4.5	\$0.00
Gaynor, Alison	Meeting with J. He (Deloitte) regarding provision to return testing.	\$0.00	0.5	\$0.00
He, Jane	Meeting with A. Gaynor (Deloitte) regarding provision to return testing.	\$0.00	0.5	\$0.00
He, Jane	Work on return to provision workpaper and ASC 740, accounting for income taxes, workpaper.	\$0.00	3.5	\$0.00
Himmelman, Matt	Call with T. Shah and M. Patrice (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	1.0	\$0.00
Keuter, Kurtis	Call with T. Shah, E. Eighme, E. Vondrum, E. Kulju, P. Mano (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	1.0	\$0.00
Keuter, Kurtis	Discuss with E. Eighme and M. Dressel (Deloitte) regarding scheduling of deferred adjustments for purposes of valuation allowance.	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/25/2020				
Kozlow, Megan	Create other long-term assets and other long-term risk of material misstatement.	\$0.00	2.4	\$0.00
Kozlow, Megan	Continue to document accounts receivable (AR) workpaper.	\$0.00	2.3	\$0.00
Kozlow, Megan	Document cost of sales detail testing workpapers and make selections.	\$0.00	2.5	\$0.00
Kozlow, Megan	Continue to document cost of sales detail testing workpapers and selections.	\$0.00	2.1	\$0.00
Kozlow, Megan	Document revenue selections for detail testing.	\$0.00	1.4	\$0.00
Kozlow, Megan	Document other long-term liabilities.	\$0.00	0.4	\$0.00
Kulju, Eric	Call with T. Shah, E. Eighme, E. Vondrum, P. Mano, K. Keuter (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	1.0	\$0.00
Kulju, Eric	Discuss open item status with M. Schwertfeger, P. Langelin, S. Rugg (Briggs), E. Vondrum, G. D'Amato, C. Bell (Deloitte).	\$0.00	0.9	\$0.00
Mano, Patrice	Call with T. Shah and M. Himmelman (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	1.0	\$0.00
Mano, Patrice	Call with T. Shah, E. Eighme, E. Vondrum, E. Kulju, K. Keuter (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Update inventory count workpapers for the two additional counts performed at the Wauwatosa and Menomonee Falls location.	\$0.00	3.6	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/25/2020				
Nikolov, Nicholas	Update derivative risk assessment documentation and assess the company's interest rate swaps accounting.	\$0.00	3.6	\$0.00
Nikolov, Nicholas	Clear notes to accrued freight documentation.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Finalize salary termination benefits testing and documentation.	\$0.00	1.6	\$0.00
Nikolov, Nicholas	Call with L. Batterman (Briggs) to understanding the company's derivative hedging at 6/28/20.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Assess hedge accounting at 6/28/20 for derivative types held by the company.	\$0.00	1.7	\$0.00
Nikolov, Nicholas	Update standard cost inventory testing for the US10 component (Allmand brand, US10 operations are located Holdrege Nebraska) with new support obtained from client contact B. Petersen (Briggs).	\$0.00	1.3	\$0.00
Shah, Tejal	Call with P. Mano and M. Himmelman (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	1.0	\$0.00
Shah, Tejal	Call with P. Mano, E. Eighme, E. Vondrum, E. Kulju, K. Keuter (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	1.0	\$0.00
Shklover, Michael	Send out questions to J. D'Ercole (Mercer Investment Management company representative) related to accrued pension accounts that are selected for testing.	\$0.00	0.8	\$0.00
Shklover, Michael	Update Briggs Capital statement expectation and re-link aggregate differences to evaluate against performance materiality.	\$0.00	0.8	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/25/2020				
Shklover, Michael	Update visualizations in each pension risk assessment memo using company's pension footnote file.	\$0.00	0.9	\$0.00
Shklover, Michael	Research accrued pension accounts after receiving update from J. Leuck (Briggs) regarding Japan and generic plans that are not shown in Report.	\$0.00	1.2	\$0.00
Shklover, Michael	Research double costing difference with M. Dant (Deloitte) for purposes of testing the Information Produced by the Entity.	\$0.00	0.8	\$0.00
Shklover, Michael	Research related to the pension footnote disclosure and receivables/payable reconciliation.	\$0.00	1.0	\$0.00
Shklover, Michael	Research performance plan liability in order to assess if the account should be tested	\$0.00	0.9	\$0.00
Shklover, Michael	Prepare questions with specific examples on remaining pension open items for meeting on 8/25.	\$0.00	0.8	\$0.00
Shklover, Michael	Review capital statements and prepare expectation related to actual valuation vs valuation per capital statement in accordance with auditing alternative investments guide (3-20).	\$0.00	0.9	\$0.00
Shklover, Michael	Review J. Leuck's (Briggs) response to pension Accounting Standard Codification (ASC) 820 fair value of investments table in relation to payables, receivables, accrued expenses.	\$0.00	0.7	\$0.00
Shklover, Michael	Close notes in managed pension investments testing.	\$0.00	0.9	\$0.00
Shklover, Michael	Close notes in Briggs managed pension investments testing.	\$0.00	0.8	\$0.00
Shklover, Michael	Close notes on pricing team's deliverable for validation of prices and additional due diligence over hand pricing procedures.	\$0.00	0.6	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/25/2020				
Shklover, Michael	Discuss open items in risk assessment and substantive testing with D. Bagin (Briggs), C. Bell (Deloitte).	\$0.00	0.9	\$0.00
Shklover, Michael	Request capital statements for the 6 funds tested within the Briggs & Stratton managed investments workpaper and add details to testing workpaper.	\$0.00	0.3	\$0.00
Vondrum, Emily	Call with T. Shah, E. Eighme, P. Mano, E. Kulju, K. Keuter (Deloitte) to discuss Briggs deferred scheduling process for purposes of evaluating need for valuation allowance.	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss open item status with M. Schwertfeger, P. Langelin, S. Rugg (Briggs), G. D'Amato, E. Kulju and C. Bell (Deloitte).	\$0.00	0.9	\$0.00
08/26/2020				
Arias-Bravo, Jess	Test an effective tax rate selection for year-end provision and prepare its respective workpaper.	\$0.00	2.6	\$0.00
Arias-Bravo, Jess	Document and test accounting principles board (APB23) memo for year-end provision.	\$0.00	2.2	\$0.00
Bell, Caitlin	Call with D. Kallian, D. Schaffer, P. Langelin, M. Hanneman, C. Rudolph (Client), M. Dant, E. Vondrum, N. Nikolov (Deloitte) regarding inventory rollforward testing status and procedures.	\$0.00	1.0	\$0.00
Boyce, Maura	Discuss status of goals from the previous night and shifts in responsibilities between staff and seniors with G. D'Amato, N. Nikolov, M. Kozlow, M. Shklover and M. Dant (Deloitte).	\$0.00	0.9	\$0.00
Boyce, Maura	Document 40 property, plant and equipment (PPE) transfer selections while updating a tracker for open items.	\$0.00	4.6	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/26/2020				
Boyce, Maura	Update depreciation analytic workpaper.	\$0.00	1.1	\$0.00
Boyce, Maura	Document disposal testing.	\$0.00	1.3	\$0.00
D'Amato, Gino	Discuss status of goals from the previous night (i.e. what workpapers did each person complete) and shifts in responsibilities between staff and seniors with N. Nikolov, M. Boyce, M. Kozlow, M. Shklover and M. Dant (Deloitte).	\$0.00	0.9	\$0.00
D'Amato, Gino	Document subsequent disbursement testing.	\$0.00	3.4	\$0.00
D'Amato, Gino	Research accounts receivable (AR) support.	\$0.00	1.1	\$0.00
D'Amato, Gino	Organize audit requests related to cash confirmations (follow-up with M. Miller (Briggs & Stratton) on responses to cash confirmations).	\$0.00	2.7	\$0.00
D'Amato, Gino	Perform operating expense/burden analytical testing on depreciation expense.	\$0.00	2.5	\$0.00
Dant, Mary	Update worker's compensation testing workpaper.	\$0.00	1.0	\$0.00
Dant, Mary	Call with D. Kallian, D. Schaffer, P. Langelin, M. Hanneman, C. Rudolph (Client), C. Bell, E. Vondrum, N. Nikolov (Deloitte) regarding inventory rollforward testing status and procedures.	\$0.00	1.0	\$0.00
Dant, Mary	Discuss status of all engagement team members' goals from the day before, and update to the status of all audit testing areas (i.e. inventory, investments, Plant, Property & Equipment) G. D'Amato, N. Nikolov, M. Boyce, M. Kozlow, M. Shklover (Deloitte).	\$0.00	0.9	\$0.00
Dant, Mary	Continue to test double costing calculation for last-in-first-out (LIFO) reserve testing.	\$0.00	2.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/26/2020				
Dant, Mary	Update manufacturing overhead memo.	\$0.00	1.5	\$0.00
Dant, Mary	Update inventory rollforward testing workpaper.	\$0.00	2.0	\$0.00
Gaynor, Alison	Prepare income tax provision memo.	\$0.00	3.0	\$0.00
He, Jane	Review effective tax rate workpaper and updates.	\$0.00	2.1	\$0.00
He, Jane	Review and update Accounting Standard Codification (ASC) 740 and return to provision (RTP) workpapers.	\$0.00	2.8	\$0.00
He, Jane	Research regarding Accounting Principles Board (APB) 23 assertion treatment in Deloitte accounting roadmap.	\$0.00	2.5	\$0.00
Kozlow, Megan	Document cost of sales detail testing.	\$0.00	1.0	\$0.00
Kozlow, Megan	Close notes on other long-term assets and other long-term liabilities risk of material misstatement.	\$0.00	0.5	\$0.00
Kozlow, Megan	Discuss status of goals from the previous night and shifts in responsibilities between staff and seniors with G. D'Amato, N. Nikolov, M. Boyce, M. Shklover and M. Dant (Deloitte).	\$0.00	0.9	\$0.00
Kozlow, Megan	Document cost of sales (COS) detail testing.	\$0.00	3.3	\$0.00
Kozlow, Megan	Document accounts receivables workpaper.	\$0.00	2.2	\$0.00
Kozlow, Megan	Document accounts payable selections.	\$0.00	1.3	\$0.00
Nikolov, Nicholas	Update component inventory standard cost testing in response to obtaining additional information from B. Petersen (Briggs) for the Allmand business component (located in Holdrege Nebraska).	\$0.00	2.1	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/26/2020				
Nikolov, Nicholas	Discuss status of goals from the previous night and shifts in responsibilities between staff and seniors with G. D'Amato, M. Boyce, M. Kozlow, M. Shklover and M. Dant (Deloitte).	\$0.00	0.9	\$0.00
Nikolov, Nicholas	Clear notes to documentation for testing the US10 component excess and obsolete inventory reserve.	\$0.00	1.2	\$0.00
Nikolov, Nicholas	Set up testing for tariffs capitalized in inventory through the use of substantive analytical procedures.	\$0.00	1.9	\$0.00
Nikolov, Nicholas	Reconcile the 6/28/20 inventory balances at plants 1709 and 1704 to the dates of our additional counts at 6/30/2020 and 7/1/2020, respectively.	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Continue to update US10 (Allmand component, located in Holdrege Nebraska) component inventory standard cost testing and compile open items and further questions.	\$0.00	2.9	\$0.00
Nikolov, Nicholas	Call with D. Kallian, D. Schaffer, P. Langelin, M. Hanneman, C. Rudolph (Client), C. Bell, E. Vondrum, M. Dant (Deloitte) regarding inventory rollforward testing status and procedures.	\$0.00	1.0	\$0.00
Nikolov, Nicholas	Assess salary termination benefit calculation methodology being accrued for terminated employees.	\$0.00	0.2	\$0.00
Nikolov, Nicholas	Update inventory location scoping workpaper to update testing with year end inventory balances.	\$0.00	2.9	\$0.00
Shklover, Michael	Update Accounting Standard Codification (ASC) 820 disclosure table for fair values of investments in sampling workbook after an update was made to the clients schedule.	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/26/2020				
Shklover, Michael	Draft email to M. Kozlow (Deloitte) regarding approach for lower risk assessment for other assets and other liabilities.	\$0.00	0.7	\$0.00
Shklover, Michael	Document health insurance accrual and reach out to J. Leuck (Briggs) regarding follow-up question related to payment support.	\$0.00	0.4	\$0.00
Shklover, Michael	Document cash testing within sampling workbook.	\$0.00	0.6	\$0.00
Shklover, Michael	Discuss status of goals from the previous night and responsibilities being moved to others between staff and seniors with G. D'Amato, N. Nikolov, M. Boyce, M. Kozlow, M. Dant (Deloitte).	\$0.00	0.9	\$0.00
Shklover, Michael	Document selections for salary termination benefits accrual.	\$0.00	1.8	\$0.00
Shklover, Michael	Discuss potential changes to the risk assessment workpapers for other long-term assets and liabilities risk assessment prior to M. Kozlow (Deloitte) closing notes.	\$0.00	0.8	\$0.00
Shklover, Michael	Review accrued brand fees balance and send inquiry to B. Hoefler (Briggs & Stratton) over reconciling items and nature of the account.	\$0.00	0.8	\$0.00
Shklover, Michael	Review documents related to the accrued brand fees for purposes of checking whether testing is required.	\$0.00	0.3	\$0.00
Shklover, Michael	Review floor plan financing memo and reach out M. Heger (Briggs) regarding same.	\$0.00	0.3	\$0.00
Shklover, Michael	Review employee severance agreement in relation to one selection.	\$0.00	0.3	\$0.00
Shklover, Michael	Review documents related to the performance share liability for purposes of assessing if testing is required.	\$0.00	0.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/26/2020				
Shklover, Michael	Review risk assessment documentation in relation to other long term assets and other long term liabilities.	\$0.00	0.7	\$0.00
Shklover, Michael	Clear notes to updated documentation on other long-term assets and liabilities risk assessment workpaper.	\$0.00	0.5	\$0.00
Shklover, Michael	Add documentation pointing to evaluation of misstatement related to custody and trust difference.	\$0.00	0.6	\$0.00
Shklover, Michael	Close notes in census data risk assessment workpaper.	\$0.00	0.4	\$0.00
Shklover, Michael	Review leadsheet scoping for accrued liability accounts and quantify residual balance.	\$0.00	0.5	\$0.00
Shklover, Michael	Review accrued income on custodian statement.	\$0.00	0.5	\$0.00
Vondrum, Emily	Call with D. Kallian, D. Schaffer, P. Langelin, M. Hanneman, C. Rudolph (Client), C. Bell, M. Dant, N. Nikolov (Deloitte) regarding inventory rollforward testing status and procedures.	\$0.00	1.0	\$0.00
08/27/2020				
Bell, Caitlin	Discuss open accounts payable and lease requests with P. Murphy (Client), G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00
Boyce, Maura	Discuss with L. Batterman (Briggs and Stratton) to understand June service kickout in our revenue regression testing.	\$0.00	0.5	\$0.00
Boyce, Maura	Discuss with P. Langelin and O. Principe (Briggs and Stratton) to understand open property, plant and equipment (PPE) items.	\$0.00	0.5	\$0.00
Boyce, Maura	Document 29 additions selections while maintaining a tracker of open items on connect.	\$0.00	2.6	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/27/2020				
Boyce, Maura	Discuss status of goals from the previous night, specifically what has been flagged to manager with G. D'Amato, N. Nikolov, M. Kozlow and M. Shklover (Deloitte).	\$0.00	0.9	\$0.00
Boyce, Maura	Prepare cost of sales testing for engines component.	\$0.00	3.0	\$0.00
Boyce, Maura	Run pivot for financial statements.	\$0.00	1.9	\$0.00
D'Amato, Gino	Review accounts payable supporting documentation.	\$0.00	1.2	\$0.00
D'Amato, Gino	Discuss accrued BVA (bonus) and BVA expense with J. Leuck (Client), M. Shklover (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Discuss open accounts payable and lease requests with P. Murphy (Client), C. Bell (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Discuss status of goals from the previous night (i.e. what workpapers did each person complete), specifically what has been flagged to manager with M. Boyce, N. Nikolov, M. Kozlow and M. Shklover (Deloitte).	\$0.00	0.9	\$0.00
D'Amato, Gino	Organize audit requests related to accounts payable (ask for supporting documentation from P. Murphy (Briggs & Stratton) for subsequent disbursements testing).	\$0.00	2.3	\$0.00
D'Amato, Gino	Perform operating expense/burden testing.	\$0.00	3.4	\$0.00
Dant, Mary	Document property, plant and equipment (PPE) repairs & maintenance testing and findings.	\$0.00	4.0	\$0.00
Gaynor, Alison	Prepare income tax provision memo.	\$0.00	2.1	\$0.00
Kozlow, Megan	Discuss status of goals from the previous night, specifically what has been flagged to manager with G. D'Amato, M. Boyce, N. Nikolov, M. Shklover (Deloitte).	\$0.00	0.9	\$0.00
Kozlow, Megan	Document accounts payable (AP) subsequent disbursement selections.	\$0.00	1.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/27/2020				
Kozlow, Megan	Continue to document cost of sales (COS) detail testing.	\$0.00	2.2	\$0.00
Kozlow, Megan	Document bill of lading sales detail selections.	\$0.00	2.0	\$0.00
Kozlow, Megan	Document goods received/invoice received selections.	\$0.00	2.3	\$0.00
Nikolov, Nicholas	Clear notes to documentation related to excess and obsolete inventory reserve.	\$0.00	1.2	\$0.00
Nikolov, Nicholas	Review and document risk assessment related to inventory finished goods manual adjustments and work in progress inventory at the US00 (significant US business component) component.	\$0.00	1.5	\$0.00
Nikolov, Nicholas	Consolidate emails from B. Petersen (Briggs) for support related to US10 (Allmand component located in Holdrege Nebraska) inventory standard price testing.	\$0.00	0.9	\$0.00
Nikolov, Nicholas	Finalize derivative documentation with new insights obtained related to the Company de designation of its interest rate swaps previously accounted for as cash flow hedges.	\$0.00	2.1	\$0.00
Nikolov, Nicholas	Finalize documentation related to the US10 (Allmand component located in Holdrege Nebraska) component standard price inventory testing with the final invoices and journal entries obtained.	\$0.00	3.5	\$0.00
Nikolov, Nicholas	Discuss status of goals from the previous night, specifically what has been flagged to manager with G. D'Amato, M. Boyce, M. Kozlow and M. Shklover (Deloitte).	\$0.00	0.9	\$0.00
Shklover, Michael	Discuss accrued bonus and bonus expense with J. Leuck (Client), G. D'Amato (Deloitte).	\$0.00	0.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/27/2020				
Shklover, Michael	Update analytic for other post employment benefits (OPEB) contributions and benefits paid taking into account historical decreases due to frozen plan.	\$0.00	1.1	\$0.00
Shklover, Michael	Discuss status of goals from the previous night, specifically what has been flagged to manager with G. D'Amato, M. Boyce, N. Nikolov, M. Kozlow (Deloitte).	\$0.00	0.9	\$0.00
Shklover, Michael	Draft email to M. Dant (Deloitte) related to power distributors amortization.	\$0.00	0.2	\$0.00
Shklover, Michael	Document payment support for salary termination benefits.	\$0.00	1.0	\$0.00
Shklover, Michael	Research and review response from D. Bagin (Briggs) related to accrued income significant decrease year-over-year.	\$0.00	0.5	\$0.00
Shklover, Michael	Research accrued Interest fluctuation.	\$0.00	0.8	\$0.00
Shklover, Michael	Research dealer floor plan financing year-over-year changes for inclusion in the leadsheet.	\$0.00	0.4	\$0.00
Shklover, Michael	Research bonus accrual by reviewing the accrual schedule, agreements, other schedules for this previously untested account.	\$0.00	1.3	\$0.00
Shklover, Michael	Research leveling of government bonds and futures for pension trust investments.	\$0.00	1.2	\$0.00
Shklover, Michael	Prepare questions to J. Leuck (Briggs) related to accrued Bonus for discussion set later in the day.	\$0.00	0.6	\$0.00
Shklover, Michael	Draft email to J. Leuck (Briggs) regarding inquiries related to performance plan liability.	\$0.00	0.3	\$0.00
Shklover, Michael	Review accrued brand fees schedule and responses by B. Hoefler (Briggs & Stratton) in order to contemplate risk classification with the account.	\$0.00	0.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/27/2020				
Shklover, Michael	Review Wells Fargo floor plan financing agreement and inquire with M. Heger (Briggs) whether there have been any changes to that agreement..	\$0.00	0.4	\$0.00
08/28/2020				
Boyce, Maura	Update prepaid workpapers for new selections.	\$0.00	0.4	\$0.00
Boyce, Maura	Reconcile financial statements provided by client to revenue testing.	\$0.00	1.6	\$0.00
Boyce, Maura	Discuss status of goals, potential movements of priorities, expected accomplishments for the day with G. D'Amato, N. Nikolov, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
Boyce, Maura	Follow-up with L. Nardi (Briggs) on open bill of ladings.	\$0.00	0.6	\$0.00
Boyce, Maura	Review testing detail workpapers.	\$0.00	1.3	\$0.00
Boyce, Maura	Update service rebate approach.	\$0.00	1.2	\$0.00
Boyce, Maura	Update floor plan interest and retail financing analytics.	\$0.00	1.6	\$0.00
Conroy, Sean	Complete interim focused support program checklist.	\$0.00	0.4	\$0.00
D'Amato, Gino	Discuss status of goals (i.e. what workpapers did each person complete), potential movements of priorities, expected accomplishments for the day with N. Nikolov, M. Dant, M. Boyce (Deloitte).	\$0.00	0.8	\$0.00
D'Amato, Gino	Organize audit requests related to accounts payable (follow-up with P. Murphy (Briggs & Stratton) on open invoice testing).	\$0.00	2.1	\$0.00
D'Amato, Gino	Perform operating expense/burden analytical testing.	\$0.00	3.4	\$0.00
Dant, Mary	Update the tie outs for actuarial reports.	\$0.00	1.5	\$0.00
Dant, Mary	Perform last-in-first-out (LIFO) reserve testing by updating the workpaper.	\$0.00	1.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/28/2020				
Dant, Mary	Complete documenting property, plant and equipment (PPE) repairs and maintenance testing.	\$0.00	1.0	\$0.00
Dant, Mary	Document error found in inventory in transit.	\$0.00	3.0	\$0.00
Dant, Mary	Discuss status of goals, potential movements of priorities, expected accomplishments for the day for all audit testing areas with G. D'Amato, N. Nikolov, M. Boyce (Deloitte).	\$0.00	0.8	\$0.00
Kulju, Eric	Discuss goodwill impairment testing with P. Langelin (Briggs).	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Finalize documentation for the US00 (significant US business component) component excess and obsolete inventory reserve in response to C. Bell (Deloitte) management review notes.	\$0.00	1.7	\$0.00
Nikolov, Nicholas	Finalize inventory count location scoping workpaper (documentation where we plan to observe counts) for the final count results and year-end inventory figures.	\$0.00	3.7	\$0.00
Nikolov, Nicholas	Update documentation related to the valuation and allocation assertion for inventory in a risk assessment memo in response to review notes left by C. Bell (Deloitte).	\$0.00	1.1	\$0.00
Nikolov, Nicholas	Discuss status of goals, potential movements of priorities, expected accomplishments for the day with G. D'Amato, M. Dant, M. Boyce (Deloitte).	\$0.00	0.8	\$0.00
08/31/2020				
D'Amato, Gino	Review other income/expense workpaper.	\$0.00	0.6	\$0.00
D'Amato, Gino	Discuss status of engagement and planned tasks for the day with N. Nikolov and M. Dant (Deloitte).	\$0.00	0.9	\$0.00
D'Amato, Gino	Document debt confirmation.	\$0.00	0.3	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/31/2020				
D'Amato, Gino	Research rebate liability supporting documentation.	\$0.00	0.4	\$0.00
D'Amato, Gino	Organize audit requests on accounts payable testing (i.e. follow-up with P. Murphy (Briggs & Stratton) on open invoice support that was sent to us).	\$0.00	1.8	\$0.00
Dant, Mary	Update tracker for follow-up questions, to client, we had on the support we received for inventory rollforward.	\$0.00	1.0	\$0.00
Dant, Mary	Organize emails received from Briggs' contact and connect requests pertaining to inventory testing.	\$0.00	0.5	\$0.00
Dant, Mary	Continue to document selections for inventory rollforward.	\$0.00	2.5	\$0.00
Dant, Mary	Discuss status of engagement and planned tasks for the day with N. Nikolov and G. D'Amato (Deloitte).	\$0.00	0.9	\$0.00
Dant, Mary	Document selections for inventory rollforward.	\$0.00	2.0	\$0.00
Dant, Mary	Continue to document selections for inventory rollforward.	\$0.00	2.5	\$0.00
Kulju, Eric	Discuss audit requirement with M. Schwertfeger (Briggs).	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Clear notes to component US00 inventory standard cost (US00 is the Company's significant US operating component for which a majority of our testing procedures are performed).	\$0.00	2.4	\$0.00
Nikolov, Nicholas	Review full inventory section to assess open areas and update file to include latest inventory accounting policies.	\$0.00	2.2	\$0.00
Nikolov, Nicholas	Finalize documentation surrounding the fiscal year 2020 listing of component US10 (Allmand component located in Holdrege Nebraska) inventory accounts to assess whether all material account balances have been tested or risk assessed.	\$0.00	0.2	\$0.00
Nikolov, Nicholas	Clear notes to valuation risk assessment for inventory.	\$0.00	1.9	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
08/31/2020				
Nikolov, Nicholas	Update tariff capitalized in inventory testing workpaper in response to management review notes left by C. Bell (Deloitte).	\$0.00	0.4	\$0.00
Nikolov, Nicholas	Update inventory count workpapers for the significant United States operating business component (US00) Statesboro and Sherill plants in response to management review notes left by C. Bell (Deloitte).	\$0.00	1.4	\$0.00
Nikolov, Nicholas	Discuss status of engagement and planned tasks for the day with G. D'Amato, M. Dant (Deloitte).	\$0.00	0.9	\$0.00
09/01/2020				
Boyce, Maura	Close notes to engines reveal memo.	\$0.00	3.1	\$0.00
Boyce, Maura	Close notes to rebate payment testing workpapers.	\$0.00	1.5	\$0.00
Boyce, Maura	Update partner, principal, director (PPD) risk assessment.	\$0.00	1.6	\$0.00
Boyce, Maura	Reconcile for engines service parts in the engines reveal testing.	\$0.00	2.6	\$0.00
Boyce, Maura	Discuss status of audit engagement, outstanding questions, and planned tasks for the day with G. D'Amato, N. Nikolov, P. Rome, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
D'Amato, Gino	Discuss status of audit engagement, outstanding questions, and planned tasks for the day with N. Nikolov, M. Boyce, P. Rome, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
D'Amato, Gino	Review rebates testing workpaper.	\$0.00	0.4	\$0.00
D'Amato, Gino	Update engagement quality control reviewer (EQCR) (quality review) workpaper tracker.	\$0.00	1.3	\$0.00
D'Amato, Gino	Review lease repairs and maintenance testing.	\$0.00	0.4	\$0.00
D'Amato, Gino	Organize audit requests specifically related to operating expenses, accounts receivable, and accounts payable.	\$0.00	3.4	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/01/2020				
Dant, Mary	Prepare testing workpaper over the information provided by entity (IPE) consideration for last in first out (LIFO) reserve double costing.	\$0.00	2.8	\$0.00
Dant, Mary	Meeting with the D. Kallian, L. Lollman, C. Rudolph (Briggs), E. Vondrum (Deloitte) regarding outstanding questions relating to inventory rollforward selections.	\$0.00	0.6	\$0.00
Dant, Mary	Prepare for client call by creating an agenda and preparing a list of questions/topics to discuss inventory rollforward selection questions.	\$0.00	0.5	\$0.00
Dant, Mary	Discuss status of audit engagement, outstanding questions, and planned tasks for the day with G. D'Amato, N. Nikolov, M. Boyce, P. Rome (Deloitte).	\$0.00	0.8	\$0.00
Dant, Mary	Document answers received back from D. Kallian (Briggs) on inventory rollforward questions.	\$0.00	0.5	\$0.00
Dant, Mary	Document answers received back from D. Kallian (Briggs) on inventory rollforward questions.	\$0.00	0.6	\$0.00
Dant, Mary	Document answers received back from D. Kallian (Briggs) on inventory rollforward questions.	\$0.00	1.9	\$0.00
Nikolov, Nicholas	Clear notes to United States business component (US00) standard cost testing.	\$0.00	2.9	\$0.00
Nikolov, Nicholas	Clear notes to inventory observation count workpapers for the Allmand.	\$0.00	0.3	\$0.00
Nikolov, Nicholas	Clear notes to inventory observation count workpaper for Germantown.	\$0.00	1.1	\$0.00
Nikolov, Nicholas	Clear notes to inventory observation count workpaper for Wauwatosa.	\$0.00	0.2	\$0.00
Nikolov, Nicholas	Discuss status of audit engagement, outstanding questions, and planned tasks for the day with G. D'Amato, M. Boyce, P. Rome, M. Dant (Deloitte).	\$0.00	0.8	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/01/2020				
Nikolov, Nicholas	Clear notes to inventory valuation risk assessment.	\$0.00	2.0	\$0.00
Vondrum, Emily	Meeting with the D. Kallian, L. Lollman, C. Rudolph (Briggs), M. Dant (Deloitte) regarding outstanding questions relating to inventory rollforward selections.	\$0.00	0.6	\$0.00
09/02/2020				
Boyce, Maura	Update lease risk assessment.	\$0.00	1.1	\$0.00
Boyce, Maura	Continue to reconcile for engines service parts in the engines reveal testing.	\$0.00	2.1	\$0.00
Boyce, Maura	Discuss status of audit engagement and planned tasks for the day with G. D'Amato, M. Dant (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Review power distributor testing workpapers.	\$0.00	0.4	\$0.00
D'Amato, Gino	Review expense, selling, general and administration (ESGA) workpapers.	\$0.00	1.0	\$0.00
D'Amato, Gino	Review status of inventory workpapers to assess what can be reviewed and what needs to be followed up on with the client.	\$0.00	1.0	\$0.00
D'Amato, Gino	Discuss status of audit engagement and planned tasks for the day with M. Dant, M. Boyce (Deloitte).	\$0.00	0.5	\$0.00
D'Amato, Gino	Organize audit requests and update the open items (for audit areas) track.	\$0.00	0.9	\$0.00
D'Amato, Gino	Review last in first out (LIFO) calculation.	\$0.00	0.4	\$0.00
Dant, Mary	Document debt related testing for investment power distributors.	\$0.00	1.2	\$0.00
Dant, Mary	Document standard cost for investment power distributors.	\$0.00	1.0	\$0.00
Dant, Mary	Review last in first out (LIFO) reserve documentation.	\$0.00	1.0	\$0.00
Dant, Mary	Document accounts receivable related testing for investment power distributors.	\$0.00	2.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/02/2020				
Dant, Mary	Update documentation within inventory rollforward testing.	\$0.00	0.7	\$0.00
Dant, Mary	Update expense, selling, general and administration (LIFO) reserve double costing information provided by entity (IPE) consideration.	\$0.00	1.3	\$0.00
Dant, Mary	Document answers received back from D. Kallian (Briggs) on inventory rollforward questions.	\$0.00	2.3	\$0.00
Dant, Mary	Discuss status of audit engagement and planned tasks for the day with G. D'Amato, M. Boyce (Deloitte).	\$0.00	0.5	\$0.00
Eighme, Erik	Discuss with S. Rugg (Briggs & Stratton) regarding year-end tax provision and deferred scheduling.	\$0.00	0.6	\$0.00
Kulju, Eric	Review documentation related to cash testing.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Review full inventory section to check whether areas in inventory counts, risk assessments, and testing have been addressed and established action plan for completion.	\$0.00	1.8	\$0.00
Nikolov, Nicholas	Update US00 component excess and obsolete inventory testing for new insights gained on the extrapolation of errors over blocked stock.	\$0.00	0.5	\$0.00
Nikolov, Nicholas	Finalize documentation regarding purchase part variances in the inventory valuation risk assessment memorandum.	\$0.00	0.8	\$0.00
Nikolov, Nicholas	Clear notes to testing over US10 component standard cost testing.	\$0.00	1.1	\$0.00
09/03/2020				
Boyce, Maura	Follow-up with O. Principe (Briggs) on open items.	\$0.00	0.6	\$0.00
Boyce, Maura	Update property, plant & equipment (PPE) workpaper.	\$0.00	3.1	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/03/2020				
Boyce, Maura	Meet with O. Principe, J. Sexton (Briggs and Stratton) regarding open property, plant & equipment (PPE) items.	\$0.00	0.5	\$0.00
Boyce, Maura	Review documentation for property, plant & equipment (PPE) received to understand open items.	\$0.00	0.6	\$0.00
D'Amato, Gino	Analyze cash requests.	\$0.00	3.1	\$0.00
D'Amato, Gino	Review investment workpapers.	\$0.00	0.9	\$0.00
D'Amato, Gino	Organize project plan for remaining audit procedures.	\$0.00	0.5	\$0.00
Dant, Mary	Begin testing residual component financial statement line item balances not subject to testing due to the individual immateriality of each balance.	\$0.00	2.0	\$0.00
Dant, Mary	Document continued support received for testing of inventory rollforward.	\$0.00	4.0	\$0.00
Kulju, Eric	Review documentation related to revenue testing.	\$0.00	2.0	\$0.00
09/04/2020				
D'Amato, Gino	Organize audit requests related to accounts payable including subsequent disbursement testing.	\$0.00	1.4	\$0.00
Dant, Mary	Create a new workpaper set up to test interest expense.	\$0.00	3.0	\$0.00
Dant, Mary	Document findings within interest expense testing.	\$0.00	3.0	\$0.00
Kulju, Eric	Review documentation related to cost of sales testing.	\$0.00	1.0	\$0.00
Vondrum, Emily	Review documentation related to debt and interest expense testing.	\$0.00	2.0	\$0.00
Yadav, Piyush	Create data request for P1 FY21 journal entry data.	\$0.00	1.2	\$0.00
09/07/2020				
Vondrum, Emily	Review documentation related to revenue testing.	\$0.00	2.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/07/2020				
Vondrum, Emily	Review documentation of interest expense testing.	\$0.00	3.0	\$0.00
Vondrum, Emily	Review documentation of inventory testing.	\$0.00	3.0	\$0.00
09/08/2020				
Boyce, Maura	Follow-up with O. Principe (Briggs) on open items.	\$0.00	1.6	\$0.00
Boyce, Maura	Update open items in PPE transfers testing.	\$0.00	4.0	\$0.00
Boyce, Maura	Discuss status of the audit engagement and planned tasks for the day with E. Kulju, E. Vondrum, G. D'Amato, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Discuss status of the audit engagement and planned tasks for the day with M. Boyce, E. Kulju, E. Vondrum, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
D'Amato, Gino	Review accounts receivable workpapers.	\$0.00	1.2	\$0.00
D'Amato, Gino	Organize audit requests and update the open items tracker.	\$0.00	3.1	\$0.00
Dant, Mary	Discuss status of the audit engagement and planned tasks for the day with M. Boyce, E. Kulju, E. Vondrum, G. D'Amato (Deloitte).	\$0.00	1.0	\$0.00
Dant, Mary	Document remaining support received for inventory rollforward.	\$0.00	1.5	\$0.00
Dant, Mary	Continue to complete the workpaper for testing the LIFO reserve calculation.	\$0.00	2.5	\$0.00
Kulju, Eric	Discuss status of the audit engagement and planned tasks for the day with M. Boyce, E. Vondrum, G. D'Amato, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Vondrum, Emily	Review documentation of cost of sales testing.	\$0.00	2.0	\$0.00
Vondrum, Emily	Continue to review documentation of inventory testing.	\$0.00	2.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/08/2020				
Vondrum, Emily	Discuss status of the audit engagement and planned tasks for the day with M. Boyce, E. Kulju, G. D'Amato, M. Dant (Deloitte).	\$0.00	1.0	\$0.00
Vondrum, Emily	Review documentation of prepaid expense testing.	\$0.00	2.0	\$0.00
Vondrum, Emily	Review documentation of other long term liability testing.	\$0.00	2.0	\$0.00
Yadav, Piyush	Review the manual journal entry to revenue and share it with G. D'Amato (Deloitte).	\$0.00	1.2	\$0.00
09/09/2020				
Anusha, Anusha	Review manual credit entries from fiscal year 2020.	\$0.00	1.8	\$0.00
Boyce, Maura	Update property, plant & equipment (PPE) additions testing.	\$0.00	2.4	\$0.00
Boyce, Maura	Discuss status of the audit engagement and planned tasks for the day with E. Kulju, E. Vondrum, G. D'Amato, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
D'Amato, Gino	Document accounts receivable workpapers.	\$0.00	2.4	\$0.00
D'Amato, Gino	Discuss status of the audit engagement and planned tasks for the day with M. Boyce, E. Kulju, E. Vondrum, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
D'Amato, Gino	Review journal entry workpapers.	\$0.00	0.5	\$0.00
D'Amato, Gino	Organize audit requests of the accounts payable and accounts receivable section including subsequent disbursement and subsequent receipt testing.	\$0.00	4.2	\$0.00
Dant, Mary	Continue to document the testing of LIFO reserve, focusing on double costing report.	\$0.00	4.0	\$0.00
Dant, Mary	Discuss status of the audit engagement and planned tasks for the day with M. Boyce, E. Kulju, E. Vondrum, G. D'Amato (Deloitte).	\$0.00	0.8	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/09/2020				
Dant, Mary	Close notes within the inventory section.	\$0.00	2.0	\$0.00
Dant, Mary	Discuss current testing approach, items of focus, and additional steps required for LIFO reserve testing E. Vondrum (Deloitte).	\$0.00	1.2	\$0.00
Kulju, Eric	Discuss status of the audit engagement and planned tasks for the day with M. Boyce, E. Vondrum, G. D'Amato, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
Kulju, Eric	Discuss with E. Kulju, E. Vondrum, G. D'Amato, M. Boyce, P. Rome, M. Dant (Deloitte) regarding current status of the engagement and planned tasks for the day.	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss current testing approach, items of focus, and additional steps required for LIFO reserve testing M. Dant (Deloitte).	\$0.00	1.2	\$0.00
Vondrum, Emily	Discuss status of the audit engagement and planned tasks for the day with M. Boyce, E. Kulju, G. D'Amato, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
09/10/2020				
Anusha, Anusha	Review 2021 journal entries files to pull debits to revenue entries from fiscal year 2021.	\$0.00	3.6	\$0.00
Boyce, Maura	Update parts and accessories detail testing.	\$0.00	2.0	\$0.00
Boyce, Maura	Update depreciation testing workpaper.	\$0.00	3.2	\$0.00
Boyce, Maura	Update disposals testing workpaper.	\$0.00	2.4	\$0.00
Boyce, Maura	Discuss current status of last in first out (LIFO) testing procedures and overall status of the engagement with E. Kulju, E. Vondrum, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
D'Amato, Gino	Review property, plant & equipment (PP&E) workpapers.	\$0.00	2.1	\$0.00
D'Amato, Gino	Continue to document accounts receivable workpapers.	\$0.00	1.1	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/10/2020				
D'Amato, Gino	Organize audit requests related to cash testing.	\$0.00	3.4	\$0.00
Dant, Mary	Continue LIFO reserve testing related to calculating the double-costing balance used in the LIFO reserve calculation.	\$0.00	3.0	\$0.00
Dant, Mary	Continue LIFO reserve testing related to calculating the double-costing balance used in the LIFO reserve calculation.	\$0.00	2.0	\$0.00
Dant, Mary	Discuss current status of last in first out (LIFO) testing procedures and overall status of the engagement with M. Boyce, E. Kulju, E. Vondrum (Deloitte).	\$0.00	0.8	\$0.00
Dant, Mary	Perform testing procedures regarding residual testing.	\$0.00	2.0	\$0.00
Kulju, Eric	Discuss current status of last in first out (LIFO) testing procedures and overall status of the engagement with M. Boyce, E. Vondrum, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
Kulju, Eric	Discuss current status of LIFO testing procedures, as well as overall status of the engagement with E. Kulju, E. Vondrum, M. Boyce, P. Rome, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
Kulju, Eric	Review documentation related to accrued liabilities testing.	\$0.00	1.0	\$0.00
Vondrum, Emily	Discuss current status of last in first out (LIFO) testing procedures and overall status of the engagement with M. Boyce, E. Kulju, M. Dant (Deloitte).	\$0.00	0.8	\$0.00
Yadav, Piyush	Review FY21 journal entry data revenue entries.	\$0.00	2.2	\$0.00
09/11/2020				
Anusha, Anusha	Review debits to revenue entries from fiscal year 2021.	\$0.00	3.6	\$0.00
Boyce, Maura	Update Briggs Customer detail testing for new detail provided by client.	\$0.00	3.0	\$0.00
Kulju, Eric	Review documentation related to inventory testing.	\$0.00	2.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/11/2020				
Yadav, Piyush	Share FY21 journal entry data revenue entries with G. D'Amato (Deloitte).	\$0.00	0.2	\$0.00
09/14/2020				
Boyce, Maura	Update property, plant & equipment (PPE) testing.	\$0.00	3.5	\$0.00
Boyce, Maura	Update Briggs Customer detail testing for support obtained.	\$0.00	1.1	\$0.00
D'Amato, Gino	Review journal entries that are manual credits to revenue.	\$0.00	0.5	\$0.00
D'Amato, Gino	Analyze accounts receivable requests.	\$0.00	4.6	\$0.00
Dant, Mary	Perform a sensitivity analysis regarding a change discovered within LIFO testing.	\$0.00	1.0	\$0.00
Kulju, Eric	Discuss audit requirement with M. Schwertfeger (Briggs).	\$0.00	1.0	\$0.00
Kulju, Eric	Review documentation related to revenue testing.	\$0.00	2.3	\$0.00
Vondrum, Emily	Review documentation of other operating expense testing.	\$0.00	3.0	\$0.00
Vondrum, Emily	Prepare documentation related to the consultations completed resulting in increased risk for the 2020 audit.	\$0.00	3.0	\$0.00
Vondrum, Emily	Prepare documentation related to long lived asset impairment testing.	\$0.00	2.0	\$0.00
09/15/2020				
Boyce, Maura	Close notes to rebate payment testing workpapers.	\$0.00	2.7	\$0.00
Boyce, Maura	Update rebate payment testing for engines rebate testing.	\$0.00	1.2	\$0.00
Boyce, Maura	Meeting with G. D'Amato (Deloitte) regarding open items and tasks specifically related to the property plant and equipment and leases sections.	\$0.00	1.0	\$0.00
Boyce, Maura	Close notes to property, plant & equipment (PPE) workpaper.	\$0.00	2.1	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/15/2020				
D'Amato, Gino	Meeting with M. Boyce (Deloitte) regarding open items and tasks specifically related to the property plant and equipment and leases sections.	\$0.00	1.0	\$0.00
D'Amato, Gino	Document accounts receivable testing.	\$0.00	2.3	\$0.00
D'Amato, Gino	Continue to review property, plant & equipment (PP&E) workpapers.	\$0.00	2.2	\$0.00
D'Amato, Gino	Clear notes on inventory workpapers.	\$0.00	3.4	\$0.00
Dant, Mary	Update interest expense testing workpaper.	\$0.00	1.0	\$0.00
Dant, Mary	Perform information provided by entity (IPE) test regarding last in first out (LIFO) reserve.	\$0.00	2.0	\$0.00
Kulju, Eric	Discuss audit requirement with M. Schwertfeger (Briggs).	\$0.00	0.4	\$0.00
Kulju, Eric	Review documentation related to inventory testing.	\$0.00	1.0	\$0.00
09/16/2020				
Boyce, Maura	Update the file for Briggs and Stratton archive.	\$0.00	3.5	\$0.00
Boyce, Maura	Meeting with G. D'Amato, E. Vondrum, M. Dant (Deloitte) regarding archiving the Briggs and Stratton Audit file.	\$0.00	1.0	\$0.00
Boyce, Maura	Prepare defer loan testing workpaper.	\$0.00	2.7	\$0.00
D'Amato, Gino	Update the Briggs 2020 audit status tracker.	\$0.00	1.5	\$0.00
D'Amato, Gino	Continue to review journal entry (JE) workpapers.	\$0.00	0.4	\$0.00
D'Amato, Gino	Meeting with M. Boyce, E. Vondrum and M. Dant (Deloitte) regarding archiving the 2020 Briggs Audit file.	\$0.00	1.0	\$0.00
Dant, Mary	Meeting with M. Boyce, G. D'Amato, E. Vondrum (Deloitte) regarding archiving the 2020 Briggs Audit file.	\$0.00	1.0	\$0.00
Dant, Mary	Perform testing for interest expense.	\$0.00	3.0	\$0.00
Kulju, Eric	Review documentation related to accounts receivable testing.	\$0.00	1.0	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
09/16/2020				
Vondrum, Emily	Meeting with M. Boyce, G. D'Amato, M. Dant (Deloitte) regarding archiving the 2020 Briggs Audit file.	\$0.00	1.0	\$0.00
Waclawik, Kelly	Review the journal entry (JE) testing output from a fraud perspective for those entries not flagged for testing and discuss with audit team.	\$0.00	1.0	\$0.00
09/18/2020				
D'Amato, Gino	Update the open items listing.	\$0.00	0.8	\$0.00
Subtotal for Financial Statement Audit and Related Services:			1,719.6	\$0.00
<i>Out of Scope Audit Services</i>				
07/27/2020				
Goldberg, Rob	Discuss with E. Vondrum (Deloitte) regarding Securities and Exchange Commission (SEC) filing requirements for a bankruptcy.	\$600.00	0.5	\$300.00
Kulju, Eric	Prepare for various upcoming internal meetings to discuss goodwill impairment testing and SEC filing requirements.	\$500.00	1.0	\$500.00
Vondrum, Emily	Discuss with R. Goldberg (Deloitte) regarding Securities and Exchange Commission (SEC) filing requirements for a bankruptcy.	\$350.00	0.5	\$175.00
Vondrum, Emily	Draft email to T. Barton, J. Phillips, E. Kulju, D. Lyons, S. Conroy (Deloitte) regarding status update for audit risk.	\$350.00	0.5	\$175.00
07/28/2020				
Kulju, Eric	Discuss with E. Vondrum (Deloitte) regarding Securities and Exchange Commission (SEC) Filing requirements for a bankruptcy filer.	\$500.00	0.5	\$250.00
Kulju, Eric	Discuss the status of SEC filing with M. Schwertfeger, P. Langelin (Briggs), E. Vondrum (Deloitte).	\$500.00	0.5	\$250.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
07/28/2020				
Vondrum, Emily	Discuss the status of SEC filing with M. Schwertfeger, P. Langelin (Briggs), E. Kulju (Deloitte).	\$350.00	0.5	\$175.00
Vondrum, Emily	Discuss with E. Kulju (Deloitte) regarding Securities and Exchange Commission (SEC) Filing requirements for a bankruptcy filer.	\$350.00	0.5	\$175.00
07/29/2020				
Goldberg, Rob	Discuss report on internal control over financial reporting with R. Young (Deloitte).	\$600.00	0.5	\$300.00
Kulju, Eric	Discuss the internal control over financial reporting opinion with E. Vondrum (Deloitte).	\$500.00	0.5	\$250.00
Vondrum, Emily	Discuss the internal control over financial reporting opinion with E. Kulju (Deloitte).	\$350.00	0.5	\$175.00
07/31/2020				
Fitts, Emily	Discuss the internal controls opinion K. Kulju, K. Snow, E. Vondrum (Deloitte).	\$600.00	0.7	\$420.00
Kulju, Eric	Discuss the status of filing with M. Schwertfeger and P. Langelin (Briggs), E. Vondrum (Deloitte).	\$500.00	0.5	\$250.00
Kulju, Eric	Discuss the internal controls opinion K. Snow, E. Vondrum, E. Fitts (Deloitte).	\$500.00	0.7	\$350.00
Snow, Kelly	Discuss the internal controls opinion K. Kulju, E. Vondrum, E. Fitts (Deloitte).	\$600.00	0.7	\$420.00
Vondrum, Emily	Discuss the internal controls opinion K. Kulju, K. Snow, E. Fitts (Deloitte).	\$350.00	0.7	\$245.00
Vondrum, Emily	Discuss the status of filing with M. Schwertfeger and P. Langelin (Briggs), E. Kulju (Deloitte).	\$350.00	0.5	\$175.00
08/03/2020				
Vondrum, Emily	Reply to and send out emails to coordinate and answer inquiries related to the audit report we plan to issue.	\$350.00	1.0	\$350.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
08/04/2020				
Miskinis, Mark	Research guidance in relation to Form 8K filing.	\$600.00	0.5	\$300.00
08/05/2020				
Bell, Caitlin	Discuss audit status and responses to management on certain inquiries related to the audit report with E. Kulju and E. Vondrum (Deloitte).	\$275.00	0.5	\$137.50
Fitts, Emily	Discuss SEC Filing requirements and report on internal control over financial reporting with R. Goldberg, M. Miskinis, E. Vondrum (Deloitte).	\$600.00	0.5	\$300.00
Goldberg, Rob	Discuss SEC Filing requirements and report on internal control over financial reporting with E. Fitts, M. Miskinis, M. Miskinis, E. Vondrum (Deloitte).	\$600.00	0.5	\$300.00
Kulju, Eric	Discuss audit status and responses to management on certain inquiries related to the audit report with E. Vondrum and C. Bell (Deloitte).	\$500.00	0.5	\$250.00
Kulju, Eric	Discuss report on internal control over financial reporting with E. Vondrum and K. Snow (Deloitte).	\$500.00	0.5	\$250.00
Miskinis, Mark	Discuss SEC Filing requirements and report on internal control over financial reporting with R. Goldberg, E. Fitts, E. Vondrum (Deloitte).	\$600.00	0.5	\$300.00
Snow, Kelly	Discuss report on internal control over financial reporting with E. Kulju and E. Vondrum (Deloitte).	\$600.00	0.5	\$300.00
Vondrum, Emily	Discuss SEC Filing requirements and report on internal control over financial reporting with R. Goldberg, M. Miskinis, M. Miskinis, E. Fitts (Deloitte).	\$350.00	0.5	\$175.00
Vondrum, Emily	Reply to and send out emails to coordinate and answer inquiries related to the audit report we plan to issue.	\$350.00	0.5	\$175.00
Vondrum, Emily	Discuss report on internal control over financial reporting with E. Kulju and K. Snow (Deloitte).	\$350.00	0.5	\$175.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
08/05/2020				
Vondrum, Emily	Discuss audit status and responses to management on certain inquiries related to the audit report with E. Kulju, C. Bell (Deloitte).	\$350.00	0.5	\$175.00
08/10/2020				
Kulju, Eric	Discuss audit opinion with P. Kampling (Audit committee chair).	\$500.00	0.5	\$250.00
08/18/2020				
Kulju, Eric	Discuss status on retention in Bankruptcy proceeding with E. Vondrum (Deloitte).	\$500.00	0.5	\$250.00
Vondrum, Emily	Discuss status on retention in Bankruptcy proceeding with E. Kulju (Deloitte).	\$350.00	0.5	\$175.00
08/26/2020				
Phillips, Joan	Discuss with E. Vondrum (Deloitte) on requirements of 2020 Audit.	\$600.00	0.5	\$300.00
Vondrum, Emily	Discuss with J. Phillips (Deloitte) on requirements of 2020 Audit.	\$350.00	0.5	\$175.00
09/16/2020				
Boyce, Maura	Review bankruptcy guidance for Briggs archive.	\$175.00	1.1	\$192.50
Subtotal for Out of Scope Audit Services:			20.4	\$9,115.00
<i>Preparation of Fee Applications</i>				
08/11/2020				
Jain, Ashima	Review fees for July 2020 for fee application preparation.	\$125.00	2.0	\$250.00
08/14/2020				
Trivedi, Sanyam	Review fees for July 2020 for fee application preparation.	\$125.00	1.0	\$125.00
08/15/2020				
Trivedi, Sanyam	Review fees for July 2020 for fee application preparation.	\$125.00	0.5	\$62.50

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees	
<i>Preparation of Fee Applications</i>					
08/18/2020					
	Veerabomma, Chandra	Finalize fees for July 2020 and forward to U.S. team for fee application preparation.	\$125.00	1.0	\$125.00
08/21/2020					
	Gutierrez, Dalia	Review fee detail in preparation for the July 2020 monthly fee application.	\$125.00	1.5	\$187.50
	Veerabomma, Chandra	Review fees for July 2020 for fee application preparation.	\$125.00	0.5	\$62.50
08/28/2020					
	Veerabomma, Chandra	Finalize fees for July 2020 and forward to U.S. team for fee application preparation.	\$125.00	1.0	\$125.00
08/31/2020					
	Gutierrez, Dalia	Prepare exhibits and charts for the July 2020 monthly fee application.	\$125.00	2.0	\$250.00
09/01/2020					
	Abrom, Carisa	Review July 2020 fee exhibit.	\$175.00	0.3	\$52.50
09/02/2020					
	Gutierrez, Dalia	Pull August 2020 fee detail in preparation for the monthly fee application.	\$125.00	0.5	\$62.50
09/05/2020					
	Jain, Ashima	Review fees for August 2020 fee application preparation.	\$125.00	4.0	\$500.00
	Jain, Ashima	Continue to review fees for August 2020 fee application preparation.	\$125.00	2.0	\$250.00
09/09/2020					
	Kulju, Eric	Discuss bankruptcy billing with M. Rothchild (Deloitte).	\$500.00	0.5	\$250.00
09/15/2020					
	Abrom, Carisa	Update July 2020 fee exhibit to be included in monthly fee application.	\$175.00	0.5	\$87.50
09/21/2020					
	Trivedi, Sanyam	Review fees for August 2020 for fee application preparation.	\$125.00	4.0	\$500.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/22/2020				
Trivedi, Sanyam	Continue to review fees for August 2020 for fee application preparation.	\$125.00	3.0	\$375.00
09/30/2020				
Veerabomma, Chandra	Review fees for August 2020 for fee application preparation, including meeting matchings.	\$125.00	4.0	\$500.00
10/01/2020				
Gutierrez, Dalia	Review August 2020 fee detail in preparation for the monthly fee application.	\$125.00	2.5	\$312.50
10/04/2020				
Gutierrez, Dalia	Pull September 2020 data in preparation for the monthly fee application.	\$125.00	0.6	\$75.00
10/07/2020				
Tomar, Arzoo	Review fees for September 2020 for fee application preparation.	\$125.00	4.0	\$500.00
10/12/2020				
Veerabomma, Chandra	Perform final review, finalize and send to the team for August 2020 fee application.	\$125.00	3.0	\$375.00
10/14/2020				
Veerabomma, Chandra	Review fees for September 2020 fee application preparation.	\$125.00	2.0	\$250.00
10/19/2020				
Gutierrez, Dalia	Review September 2020 fee detail in preparation for the monthly fee application.	\$125.00	1.3	\$162.50
10/30/2020				
Abrom, Carisa	Review August monthly fee application fee exhibit.	\$175.00	0.6	\$105.00
Subtotal for Preparation of Fee Applications:			42.3	\$5,545.00
Total			1,782.3	\$14,660.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Adjustment

Fixed Fee: Financial Statement Audit and Related Services	\$232,000.00
Adjustment Subtotal :	\$232,000.00
Total	1,782.3 \$246,660.00

Recapitulation

Name	Rate	Hours	Fees
Fitts, Emily	\$600.00	1.2	\$720.00
Goldberg, Rob	\$600.00	1.5	\$900.00
Miskinis, Mark	\$600.00	1.0	\$600.00
Phillips, Joan	\$600.00	0.5	\$300.00
Snow, Kelly	\$600.00	1.2	\$720.00
Kulju, Eric	\$500.00	6.2	\$3,100.00
Vondrum, Emily	\$350.00	7.7	\$2,695.00
Bell, Caitlin	\$275.00	0.5	\$137.50
Abrom, Carisa	\$175.00	1.4	\$245.00
Boyce, Maura	\$175.00	1.1	\$192.50
Gutierrez, Dalia	\$125.00	8.4	\$1,050.00
Jain, Ashima	\$125.00	8.0	\$1,000.00
Tomar, Arzoo	\$125.00	4.0	\$500.00
Trivedi, Sanyam	\$125.00	8.5	\$1,062.50
Veerabomma, Chandra	\$125.00	11.5	\$1,437.50
A, Vivek	\$0.00	8.5	\$0.00
Anusha, Anusha	\$0.00	9.0	\$0.00
Arias-Bravo, Jess	\$0.00	30.7	\$0.00
Balijapalli, Sindhusa	\$0.00	3.0	\$0.00
Bell, Caitlin	\$0.00	31.4	\$0.00
Bergmann, Ella	\$0.00	0.5	\$0.00
Boyce, Maura	\$0.00	246.7	\$0.00
Broaden, Thuong	\$0.00	2.5	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Recapitulation

Name	Rate	Hours	Fees
Bukkapuram, Kranthi	\$0.00	3.0	\$0.00
Conroy, Sean	\$0.00	3.6	\$0.00
Curguz, Ivana	\$0.00	20.1	\$0.00
D'Amato, Gino	\$0.00	229.5	\$0.00
Dant, Mary	\$0.00	285.7	\$0.00
Dechamps, Matt	\$0.00	0.5	\$0.00
Drager, Christine	\$0.00	4.6	\$0.00
Dressel, Mary	\$0.00	7.1	\$0.00
Eighme, Erik	\$0.00	7.9	\$0.00
Gaynor, Alison	\$0.00	24.3	\$0.00
He, Jane	\$0.00	27.2	\$0.00
Himmelman, Matt	\$0.00	2.5	\$0.00
Jain, Naman	\$0.00	17.0	\$0.00
Keuter, Kurtis	\$0.00	8.8	\$0.00
Khurana, Utsav	\$0.00	0.2	\$0.00
Kozlow, Megan	\$0.00	60.3	\$0.00
Kulju, Eric	\$0.00	30.9	\$0.00
Lynn, Dan	\$0.00	1.2	\$0.00
Lyons, Diane	\$0.00	3.2	\$0.00
Mano, Patrice	\$0.00	9.6	\$0.00
Mittal, Sonali	\$0.00	16.0	\$0.00
Nayyar, Rohan	\$0.00	1.0	\$0.00
Nikolov, Nicholas	\$0.00	262.8	\$0.00
Perez Zaldivar, Ignacio	\$0.00	0.5	\$0.00
Phillips, Joan	\$0.00	0.5	\$0.00
Sarawagi, Payal	\$0.00	1.4	\$0.00
Schubert, John	\$0.00	20.6	\$0.00
Shah, Tejal	\$0.00	13.5	\$0.00
Shklover, Michael	\$0.00	165.6	\$0.00

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Recapitulation

Name	Rate	Hours	Fees
Singh, Sapna	\$0.00	0.5	\$0.00
Soren, Swapnil Sagar	\$0.00	4.5	\$0.00
Tanuja, Maddela	\$0.00	23.2	\$0.00
Thimmig, Sam	\$0.00	1.4	\$0.00
Tibrewal, Ankita	\$0.00	12.0	\$0.00
Tussey, Hannah	\$0.00	0.5	\$0.00
Viney, Eric	\$0.00	2.0	\$0.00
Vondrum, Emily	\$0.00	101.3	\$0.00
Waclawik, Kelly	\$0.00	1.0	\$0.00
Yadav, Piyush	\$0.00	11.8	\$0.00
Fixed Fee: Financial Statement Audit and Related Services			\$232,000.00
Total		1,782.3	\$246,660.00

Exhibit B

**Expenses for the Period
July 20, 2020 through October 31, 2020**

Briggs & Stratton Corporation, et al.

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

July 20, 2020 - October 31, 2020

Category	Date	Description	Amount
<i>Miscellaneous Expenses</i>			
D'Amato, Gino	08/05/2020	Expense for use of Confirmation.com for Briggs and Stratton.	\$130.00
D'Amato, Gino	08/07/2020	Expense for use of Confirmation.com for Briggs and Stratton.	\$26.00
D'Amato, Gino	08/13/2020	Expense for use of Confirmation.com for Briggs and Stratton.	\$52.00
D'Amato, Gino	08/19/2020	Expense for use of Confirmation.com for Briggs and Stratton.	\$26.00
Subtotal for Miscellaneous Expenses:			\$234.00
Total			\$234.00

Recapitulation

Category	Amount
Miscellaneous Expenses	\$234.00