

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

In re:	§	Chapter 11
	§	
	§	Case No. 20-43597-399
	§	
BRIGGS & STRATTON CORPORATION, <i>et al.</i> ,	§	(Jointly Administered)
	§	
Debtors.	§	Hearing Date: August 5, 2021
	§	Hearing Time: 2:00 p.m. (Central Time)
	§	Hearing Location: Courtroom 5 North
	§	111 S. 10th St., St. Louis, MO 63102

**NOTICE OF THE PLAN ADMINISTRATOR’S TWENTIETH OMNIBUS
OBJECTION TO CLAIMS ON GROUNDS THAT SUCH CLAIMS
WERE FIXED BY THE CONFIRMATION ORDER (SERP)**

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE.

IF YOU CHOOSE TO RESPOND, A WRITTEN RESPONSE MUST BE FILED WITH THE CLERK OF COURT, U.S. BANKRUPTCY COURT, 111 SOUTH TENTH STREET, 4TH FLOOR, ST. LOUIS, MISSOURI 63102, AND A COPY SERVED UPON COUNSEL TO THE PLAN ADMINISTRATOR, (A) HALPERIN BATTAGLIA BENZIJA LLP, 40 WALL STREET, 37TH FLOOR, NEW YORK, NEW YORK 10005 (ATTN: JULIE DYAS GOLDBERG, ESQ. AND MATTHEW MURRAY, ESQ.) AND (B) CARMODY MACDONALD P.C., 120 S. CENTRAL AVENUE, SUITE 1800, ST. LOUIS, MISSOURI 63105 (ATTN: DORMIE KO, ESQ.), SO THAT THE RESPONSE IS RECEIVED NO LATER THAN 11:59 P.M. (PREVAILING CENTRAL TIME) JULY 29, 2021.

FAILURE TO FILE A TIMELY RESPONSE MAY RESULT IN THE COURT GRANTING THE RELIEF REQUESTED PRIOR TO THE HEARING DATE. YOU SHOULD READ THIS NOTICE AND THE ACCOMPANYING MOTION CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY, IF YOU HAVE ONE.

Important Information Regarding the Objection

1. Grounds for the Objection. By this Objection, the Plan Administrator, on behalf of the Wind-Down Estates of the Debtors, is seeking to **disallow** your claim(s) on the



grounds that each represents a claim that the Plan Administrator believes is a SERP Claim.¹ The claim(s) subject to the Objection is/are listed in the table attached to the Objection as **Exhibit A**.

Resolving the Objection

2. Parties Required to File a Response. If you disagree with the Objection filed with respect to any of your claims, you may file a response (each, a “**Response**”) with the Court in accordance with the procedures described below and appear at the Hearing (as defined herein).

3. Response Contents. Each Response should contain the following (at a minimum):

- a. a caption stating the name of the Court, the name of the Debtors, the case number, and the Objection and claim or claims within the Objection to which the Response is directed;
- b. a concise statement setting forth the reasons why the Court should not grant the objection with respect to such claim(s), including the factual and legal bases upon which you rely in opposing the Objection;
- c. copies of documentation or other evidence of your claim (not previously filed with proof of such claim) on which your Response is based (excluding confidential, proprietary, or other protected information, copies of which must be provided to the counsel to the Plan Administrator, subject to appropriate confidentiality constraints, if any); and
- d. the following contact information:
 - (i) your name, address, telephone number, and email address or the name, address, telephone number, and email address of your attorney or designated representative to whom the attorneys for the Plan Administrator should serve a reply to the Response, if any; or
 - (ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the objection on your behalf (to the extent different from the information detailed in paragraph 3(d)(i) above).

4. Response Deadline. Your Response must be filed with the Court and served so as to be *actually received* by **11:59 p.m. (Central Time) on July 29, 2021** (the “**Response Deadline**”).

¹ Capitalized terms used but not defined herein have the meanings ascribed to them in the Debtors’ Second Amended Joint Plan (the “**Plan**”).

5. **Failure to Respond.** A Response that is not filed and served in accordance with the procedures set forth herein may not be considered by the Court at the Hearing. **Absent an agreement with the Plan Administrator resolving the Objection to a claim, failure to timely file and serve a Response as set forth herein and appear at the Hearing may result in the Court granting the Objection without further notice or hearing.** Upon entry of an order, you will be served with a notice of entry, and a copy, of the order.

Hearing on the Objection

6. **Date, Time, and Location.** If necessary, a hearing (the “Hearing”) on the Objection will be held on **August 5, 2021 at 2:00 p.m. (Central Time) in the United States Bankruptcy Court for the Eastern District of Missouri, 5th Floor, North Courtroom, Thomas F. Eagleton United States Courthouse, 111 South Tenth Street, St. Louis, Missouri.** Such Hearing may be adjourned from time to time in these chapter 11 cases in the Plan Administrator’s sole discretion. **You must attend the Hearing if you disagree with the Objection and have filed a Response.** If you file a Response in accordance with the response procedures herein, but such Response is not resolved prior to the Hearing, and you appear at the Hearing, the Objection may be heard at the Hearing or adjourned to a subsequent hearing in the Plan Administrator’s sole discretion. If a subsequent hearing is determined to be necessary, the Plan Administrator will file with the Court and serve you with a notice of the subsequent hearing (the date of which will be determined in consultation with the affected claimant(s)).

Additional Information

7. **Questions or Information.** Copies of the pleadings (collectively, the “Pleadings”) filed in these chapter 11 cases are available at no cost at the Debtors’ case website <http://www.kccllc.net/Briggs>. You may also obtain copies of any of the Pleadings filed in these chapter 11 cases for a fee at the Court’s website at <https://pcl.uscourts.gov/pcl/>. A login identification and password to the Court’s Public Access to Court Electronic Records (“PACER”) are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>.

Reservation of Rights

NOTHING IN ANY OMNIBUS OBJECTION OR OBJECTION NOTICE IS INTENDED OR SHALL BE DEEMED TO CONSTITUTE (I) AN ADMISSION AS TO THE VALIDITY OF ANY PREPETITION CLAIM AGAINST A DEBTOR; (II) A WAIVER OF ANY PARTY'S RIGHT TO DISPUTE ANY PREPETITION CLAIM ON ANY GROUNDS; (III) A PROMISE OR REQUIREMENT TO PAY ANY PREPETITION CLAIM; (IV) AN IMPLICATION OR ADMISSION THAT ANY PARTICULAR CLAIM IS OF A TYPE SPECIFIED OR DEFINED IN THE MOTION OR ANY ORDER GRANTING THE RELIEF REQUESTED BY THE MOTION; (V) A REQUEST OR AUTHORIZATION TO ASSUME ANY PREPETITION AGREEMENT, CONTRACT, OR LEASE PURSUANT TO SECTION 365 OF THE BANKRUPTCY CODE; OR (VI) A WAIVER OF THE PLAN ADMINISTRATOR'S RIGHTS UNDER THE BANKRUPTCY CODE OR ANY OTHER APPLICABLE LAW.

Dated: July 9, 2021
St. Louis, Missouri

CARMODY MACDONALD P.C.

/s/ Robert E. Eggmann

Robert E. Eggmann, #37374MO
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Local Counsel to the Plan Administrator

-and-

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Counsel to the Plan Administrator

EXHIBIT A

Schedule of SERP Claims

EXHIBIT A-1

SERP Claims Filed for Greater Than Valuation

Exhibit A-1 - SERP Claim filed for greater than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Charles O. Brown 1401 Harvard Drive Rockwall, TX 75087	20-43597		1036	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$98,482.73	Unsecured:	\$94,154.00	
					Total:	\$98,482.73	Total:	\$94,154.00	
Dennis J Steinhardt 20811 River Hills Way Kiel, WI 53042	20-43597	Briggs & Stratton Corporation	2062	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$123,904.80	Unsecured:	\$62,913.00	
					Total:	\$123,904.80	Total:	\$62,913.00	
Floyd Leo Bretzman 902 E Lexington Blvd Whitefish Bay, WI 53217	20-43597	Briggs & Stratton Corporation	1035	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$514,163.09	Unsecured:	\$461,447.00	
					Total:	\$514,163.09	Total:	\$461,447.00	
Gerald Matola 1900 San Fernando Dr Elm Grove, WI 53122-1231	20-43597	Briggs & Stratton Corporation	2285	10/23/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$365,520.00	Unsecured:	\$207,099.00	
					Total:	\$365,520.00	Total:	\$207,099.00	
Hugues Gervat 2672 Se 13Th Court Pompano Beach, FL 33062	20-43597	Briggs & Stratton Corporation	1719	9/30/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$247,708.80	Unsecured:	\$214,375.00	
					Total:	\$247,708.80	Total:	\$214,375.00	
James E Brenn 3331 Crossings Court, Unit 203 Bonita Springs, FL 34134	20-43597	Briggs & Stratton Corporation	1034	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$3,375,545.96	Unsecured:	\$3,187,638.00	
					Total:	\$3,375,545.96	Total:	\$3,187,638.00	

Exhibit A-1 - SERP Claim filed for greater than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
James Wier 26098 Fawnwood Court Bonita Springs, FL 34134	20-43597	Briggs & Stratton Corporation	1059	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,236,054.66	Unsecured:	\$2,023,631.00	
					Total:	\$2,236,054.66	Total:	\$2,023,631.00	
Jeffrey G Mahloch W949 Miramar Drive East Troy, WI 53120	20-43597	Briggs & Stratton Corporation	1048	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$602,567.97	Unsecured:	\$550,507.00	
					Total:	\$602,567.97	Total:	\$550,507.00	
Jeffrey W Coad W150N7268 Paseo Ln Menomonee Falls, WI 53051	20-43597	Briggs & Stratton Corporation	560	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$71,177.00	Unsecured:	\$32,028.00	
					Total:	\$71,177.00	Total:	\$32,028.00	
Jerry Lee Schenkel Jerry Schenkel 7926 Hidden Cove Fort Wayne, IN 46804	20-43597	Briggs & Stratton Corporation	2225	10/13/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$120,292.47	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$63,463.00	
					Total:	\$120,292.47	Total:	\$63,463.00	
John S Shiely 15270 Briaridge Ct Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	1055	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$10,191,227.85	Unsecured:	\$9,630,849.00	
					Total:	\$10,191,227.85	Total:	\$9,630,849.00	
Kasandra K Preston 14505 Hillside Rd Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	1051	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$106,147.55	Unsecured:	\$89,099.00	
					Total:	\$106,147.55	Total:	\$89,099.00	

Exhibit A-1 - SERP Claim filed for greater than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Kenneth H. Dellemann	20-43597	Briggs & Stratton Corporation	1574	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$629,894.73	Unsecured:	\$391,945.00	
					Total:	\$629,894.73	Total:	\$391,945.00	
Timothy H Posnansky Husch Blackwell LLP 555 E Wells Street #1900 Milwaukee, WI 53202	20-43597	Briggs & Stratton Corporation	1013	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$102,836.00	Unsecured:	\$79,758.00	
					Total:	\$102,836.00	Total:	\$79,758.00	
Lemont, Timothy 7475 N Beach Dr Fox Point, WI 53217-3663	20-43597	Briggs & Stratton Corporation	1020	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$350,000.00	Unsecured:	\$328,688.00	
					Total:	\$350,000.00	Total:	\$328,688.00	
Mark R Hazeltine 153 Indian Shadows Dr Maryville, TN 37801-1547	20-43597	Briggs & Stratton Corporation	1043	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,323,862.84	Unsecured:	\$1,255,650.00	
					Total:	\$1,323,862.84	Total:	\$1,255,650.00	
Mark W Emmer 549 W Wisconsin Ave Pewaukee, WI 53072	20-43597	Briggs & Stratton Corporation	1955	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$180,309.89	Unsecured:	\$118,297.00	
					Total:	\$180,309.89	Total:	\$118,297.00	
Michael D. Hamilton 13130 Watertown Plank Road, Unit 311 Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	1041	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,582,225.39	Unsecured:	\$1,435,710.00	
					Total:	\$1,582,225.39	Total:	\$1,435,710.00	

Exhibit A-1 - SERP Claim filed for greater than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority		Priority		
Paul M. Neylon 2375 Hidden Lake Dr Unit 8 Naples, FL 34112	20-43597	Briggs & Stratton Corporation	1050	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,906,661.63	Unsecured:	\$1,779,634.00	
					Total:	\$1,906,661.63	Total:	\$1,779,634.00	
Randall E Ballard 70 Loblolly Lane Lexington, TN 38351	20-43597	Briggs & Stratton Corporation	539	9/14/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$127,038.00	Unsecured:	\$70,640.00	
					Total:	\$127,038.00	Total:	\$70,640.00	
Richard J Fotsch N6344 Hillside Rd Sheboygan Falls, WI 53085	20-43597	Briggs & Stratton Corporation	1040	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,713,048.72	Unsecured:	\$587,354.00	
					Total:	\$1,713,048.72	Total:	\$587,354.00	
Richard Kolbe 11316 N Meadowbrook Dr Mequon, WI 53097	20-43597	Briggs & Stratton Corporation	1991	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$287,366.00	Unsecured:	\$197,590.00	
					Total:	\$287,366.00	Total:	\$197,590.00	
Robert F Heath 5650 N Shore Dr Whitefish Bay, WI 53217	20-43597	Briggs & Stratton Corporation	1044	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,297,392.53	Unsecured:	\$559,302.00	
					Total:	\$1,297,392.53	Total:	\$559,302.00	
Roger A Lacy 1909 S Eva Hill Dr Bloomington, IN 47401	20-43597	Briggs & Stratton Corporation	1674	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$47,300.59	Unsecured:	\$18,107.00	
					Total:	\$47,300.59	Total:	\$18,107.00	

Exhibit A-1 - SERP Claim filed for greater than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Stephen Curty 6622 Open Meadow Rd Racine, WI 53402	20-43597	Briggs & Stratton Corporation	1673	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$61,760.00	Unsecured:	\$28,466.00	
					Total:	\$61,760.00	Total:	\$28,466.00	
Stephen H. Rugg And Susan J. Rugg Stephen H. Rugg 98 Vivante Blvd 98311 Punta Gorda, FL 33950	20-43597	Briggs & Stratton Corporation	1052	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,256,816.34	Unsecured:	\$898,340.00	
					Total:	\$2,256,816.34	Total:	\$898,340.00	
Thomas H. Rugg W217N5399 Taylors Wood Menomonee Falls, WI 53051	20-43597	Briggs & Stratton Corporation	806	9/28/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$186,995.00	Unsecured:	\$56,484.00	
					Total:	\$186,995.00	Total:	\$56,484.00	

EXHIBIT A-2

SERP Claims Filed for Less Than Valuation

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Carin J. Larson 6415 Midnight Pass Road, Ph 10 Sarasota, FL 34242	20-43597	Briggs & Stratton Corporation	1047	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$142,469.99	Unsecured:	\$156,331.00	
					Total:	\$142,469.99	Total:	\$156,331.00	
Dale A. Sunday 9821 S. Deerpath Dr Oak Creek, WI 53154	20-43597	Briggs & Stratton Corporation	841	9/29/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$88,451.00	
					Total:	\$0.00	Total:	\$88,451.00	
Dale Sanders 112 Arapahoe St Golden, CO 80403	20-43597	Briggs & Stratton Corporation	2318	11/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$49,422.00	
					Total:	\$0.00	Total:	\$49,422.00	
Danny Moon Terence R. Moon 1055 Cottonwood Avenue Hartland, WI 53029-5302	20-43597	Briggs & Stratton Corporation	718	10/1/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$23,785.00	
					Total:	\$0.00	Total:	\$23,785.00	
Darren Bornemeier 5041 S Desoto Court New Berlin, WI 53151	20-43597	Briggs & Stratton Corporation	1100	10/4/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$47,456.00	
					Total:	\$0.00	Total:	\$47,456.00	
David G Debaets 1418 Bedford Court Auburn, AL 36830	20-43597	Briggs & Stratton Corporation	1042	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,284,228.41	Unsecured:	\$3,183,864.00	
					Total:	\$2,284,228.41	Total:	\$3,183,864.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
David T Mauer 10421 S Justin Dr Oak Creek, WI 53154	20-43597	Briggs & Stratton Corporation	1049	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$103,795.46	Unsecured:	\$327,050.00	
					Total:	\$103,795.46	Total:	\$327,050.00	
David W Procknow 14100 Heatherwood Ct Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	1714	9/30/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$83,664.00	
					Total:	\$0.00	Total:	\$83,664.00	
Denis A Oswald 6779 Pheasant Run Rd Hartford, WI 53027	20-43597	Briggs & Stratton Corporation	973	10/1/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$240,733.08	Unsecured:	\$640,004.00	
					Total:	\$240,733.08	Total:	\$640,004.00	
Dorrance Noonan 5375 North Lake Drive Whitefish Bay, WI 53217	20-43597	Briggs & Stratton Corporation	2195	10/13/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$309,596.00	
					Total:	\$0.00	Total:	\$309,596.00	
Dwayne R Glomski 372 Dove Ct Grafton, WI 53024	20-43597	Briggs & Stratton Corporation	1937	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$67,171.86	Unsecured:	\$89,845.00	
					Total:	\$67,171.86	Total:	\$89,845.00	
Edward D. Bednar 7700 S. Cambridge Ct Franklin, WI 53132	20-43597	Briggs & Stratton Corporation	1033	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,299,833.97	Unsecured:	\$2,177,062.00	
					Total:	\$1,299,833.97	Total:	\$2,177,062.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Erkki Aspelin 70 Angeles Vista Circl Sandia Park, NM 87047	20-43597	Briggs & Stratton Corporation	2175	10/19/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$2,190.08	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$121,948.00	
					Total:	\$2,190.08	Total:	\$121,948.00	
Frederick P. Stratton, Jr. 9608 North Juniper Circle Mequon, WI 53092	20-43597	Briggs & Stratton Corporation	1057	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$3,615,496.38	Unsecured:	\$5,415,388.00	
					Total:	\$3,615,496.38	Total:	\$5,415,388.00	
George R. Thompson 6950 Beech Tree Drive Glendale, WI 53209	20-43597	Briggs & Stratton Corporation	1058	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$335,022.74	Unsecured:	\$460,240.00	
					Total:	\$335,022.74	Total:	\$460,240.00	
Hollibaugh, Hayes 3820 Hanoverian Dr Mount Pleasant, SC 29429	20-43597	Briggs & Stratton Corporation	1983	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$254,121.00	
					Total:	\$0.00	Total:	\$254,121.00	
James D Dougherty 2863 Shepherds Way Washington, IN 47501	20-43597	Briggs & Stratton Corporation	998	10/1/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$39,658.00	
					Total:	\$0.00	Total:	\$39,658.00	
Joan Perinovic W317S2954 Roberts Ct N Waukesha, WI 53188-9113	20-43597	Briggs & Stratton Corporation	878	9/15/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$21,771.00	
					Total:	\$0.00	Total:	\$21,771.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
John R Guy 4811 N Cumberland Blvd Whitefish Bay, WI 53217	20-43597	Briggs & Stratton Corporation	477	9/10/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$798,458.00	Unsecured:	\$1,691,256.00	
					Total:	\$798,458.00	Total:	\$1,691,256.00	
Joseph C Wright 4298 Lamont Woods Drive Marne, MI 49435	20-43597	Briggs & Stratton Corporation	1060	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,317,427.41	Unsecured:	\$3,090,595.00	
					Total:	\$2,317,427.41	Total:	\$3,090,595.00	
Joseph Kwiatkowski 978 Oconomowoc Pk Oconomowoc, WI 53066-4607	20-43597	Briggs & Stratton Corporation	1722	9/28/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$171,172.59	Unsecured:	\$186,435.00	
					Total:	\$171,172.59	Total:	\$186,435.00	
Larry D Bartling 18515 St Andrew Ct, Unit B Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	1723	9/28/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$123,733.00	Unsecured:	\$153,942.00	
					Total:	\$123,733.00	Total:	\$153,942.00	
Mark Plum Timothy H. Posnanski Husch Blackwell Llp 555 E. Wells Street, Suite 1900 Milwaukee, WI	20-43597	Briggs & Stratton Corporation	1672	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$171,498.07	Unsecured:	\$179,295.00	
					Total:	\$171,498.07	Total:	\$179,295.00	
Mark Robert Gardner Mark Gardner N6042 Balsam Drive Elkhorn, WI 53121	20-43597	Briggs & Stratton Corporation	2049	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$33,819.00	Unsecured:	\$85,229.00	
					Total:	\$33,819.00	Total:	\$85,229.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Marvin B. Klowak W166 N10232 Calico Lane Germantown, WI 53022	20-43597	Briggs & Stratton Corporation	1046	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$344,439.90	Unsecured:	\$933,466.00	
					Total:	\$344,439.90	Total:	\$933,466.00	
Mary A Eldridge 15245 Gebhardt Rd Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	1039	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,208,422.23	Unsecured:	\$1,208,820.00	
					Total:	\$1,208,422.23	Total:	\$1,208,820.00	
Michael D Schoen N52 W34450 Peterson Dr Okauchee, WI 53069	20-43597	Briggs & Stratton Corporation	1054	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,263,886.55	Unsecured:	\$1,284,287.00	
					Total:	\$1,263,886.55	Total:	\$1,284,287.00	
Michael Donaldson 2544 N 97Th St. Wauwatosa, WI 53226	20-43597	Briggs & Stratton Corporation	1958	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$3,619.00	
					Total:	\$0.00	Total:	\$3,619.00	
Michael Lehn 438 Radcliff Lane Poplar Bluff, MO 63901	20-43597	Briggs & Stratton Corporation	1199	9/18/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$392,679.00	
					Total:	\$0.00	Total:	\$392,679.00	
Michael Miller W261N9055 Hickory Field Ct Hartland, WI 53029-5302	20-43597	Briggs & Stratton Corporation	744	9/24/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$549,604.00	Unsecured:	\$1,050,514.00	
					Total:	\$549,604.00	Total:	\$1,050,514.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Michael P Braun 999 E Quarles Place Fox Point, WI 53217	20-43597	Briggs & Stratton Corporation	1959	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$59,265.00	Unsecured:	\$471,044.00	
					Total:	\$59,265.00	Total:	\$471,044.00	
Parrish A Sandefur 1953 Iowa Ave Ne St Petersburg, FL 33703	20-43597	Briggs & Stratton Corporation	857	9/30/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$6,183.81	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$7,080.00	
					Total:	\$6,183.81	Total:	\$7,080.00	
Patricia M Hanz 1300 North Prospect Avenue, Apt 421 Milwaukee, WI 53202	20-43597	Briggs & Stratton Corporation	1149	9/22/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$140,047.79	Unsecured:	\$171,712.00	
					Total:	\$140,047.79	Total:	\$171,712.00	
Paul Pesci 1160 Longwood Ave Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	826	9/29/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$99,265.62	Unsecured:	\$143,317.00	
					Total:	\$99,265.62	Total:	\$143,317.00	
Paul W Warren W347N6106 Road I Oconomowoc, WI 53066	20-43597	Briggs & Stratton Corporation	1961	10/6/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$70,083.22	Unsecured:	\$303,146.00	
					Total:	\$70,083.22	Total:	\$303,146.00	
Peter Hotz 6182 N Berkely Blvd Whitefish Bay, WI 53217	20-43597	Briggs & Stratton Corporation	1063	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$303,659.94	Unsecured:	\$717,695.00	
					Total:	\$303,659.94	Total:	\$717,695.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Philip J. Cappitelli 1496 Eagle Ridge Drive Antioch, IL 60002	20-43597	Briggs & Stratton Corporation	1037	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$509,138.62	Unsecured:	\$1,054,517.00	
					Total:	\$509,138.62	Total:	\$1,054,517.00	
Pochlein, Robert 17860 Lincrest Drive Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	835	9/29/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$15,248.00	
					Total:	\$0.00	Total:	\$15,248.00	
Richard R Zeckmeister 1055 Weston Hills Dr Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	1061	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$177,674.59	Unsecured:	\$529,164.00	
					Total:	\$177,674.59	Total:	\$529,164.00	
Robert Allan Spletter 13626 Sunset Lakes Circle Winter Garden, FL 34787-3478	20-43597	Briggs & Stratton Corporation	1516	10/6/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$243,000.00	Unsecured:	\$601,227.00	
					Total:	\$243,000.00	Total:	\$601,227.00	
Robert L Blohm 5555 Donegal Rd Hubertus, WI 53033	20-43597	Briggs & Stratton Corporation	1732	9/28/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$224,678.00	
					Total:	\$0.00	Total:	\$224,678.00	
Rodney J. Bohannon 1962 Old Grove Road Murray, KY 42071	20-43597	Briggs & Stratton Corporation	2269	10/16/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$172,406.88	Unsecured:	\$486,813.00	
					Total:	\$172,406.88	Total:	\$486,813.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Scott E. Metzinger 1531 Golden Dr Hubertus, WI 53033	20-43597	Briggs & Stratton Corporation	1452	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$106,465.31	Unsecured:	\$344,778.00	
					Total:	\$106,465.31	Total:	\$344,778.00	
Scott Langelin 19815 Brampton Court Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	1993	10/1/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$113,611.20	Unsecured:	\$170,419.00	
					Total:	\$113,611.20	Total:	\$170,419.00	
Scott Podella W277N4862 Jessy Court Pewaukee, WI 53072	20-43597	Briggs & Stratton Corporation	1065	10/3/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$48,852.00	Unsecured:	\$90,350.00	
					Total:	\$48,852.00	Total:	\$90,350.00	
Steven G Hoch 5902 North Lake Drive West Bend, WI 53095	20-43597	Briggs & Stratton Corporation	1162	9/24/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$83,972.00	Unsecured:	\$1,920,514.00	
					Total:	\$83,972.00	Total:	\$1,920,514.00	
Thomas R Savage 6963 N Barnett Lane Milwaukee, WI 53217	20-43597	Briggs & Stratton Corporation	1053	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,235,039.31	Unsecured:	\$2,668,960.00	
					Total:	\$2,235,039.31	Total:	\$2,668,960.00	
Thomas Raymond Ayers 50 Parkside Drive Pawleys Island, SC 29585	20-43597	Briggs & Stratton Corporation	1279	9/21/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$34,219.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$63,188.00	
					Total:	\$34,219.00	Total:	\$63,188.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Vincent R Shiely, Jr. 16935 Vanderbilt St Brookfield, WI 53005	20-43597	Briggs & Stratton Corporation	1056	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$549,530.84	Unsecured:	\$689,690.00	
					Total:	\$549,530.84	Total:	\$689,690.00	
Wayne A Redfearn 190 Magnolia Harbor Loop Tiptonville, TN 38079	20-43597	Briggs & Stratton Corporation	1740	9/28/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$165,912.00	
					Total:	\$0.00	Total:	\$165,912.00	
William Bazen Po Box 1008 Lake Placid, FL 33862	20-43597	Briggs & Stratton Corporation	2394	11/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$20,000.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$48,669.00	
					Total:	\$20,000.00	Total:	\$48,669.00	
William E Harlow N72W17575 Good Hope Rd Menomonee Falls, WI 53051	20-43597	Briggs & Stratton Corporation	732	9/23/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$114,529.00	Unsecured:	\$496,171.00	
					Total:	\$114,529.00	Total:	\$496,171.00	

EXHIBIT A-3

SERP Scheduled Claims Compared to Valuation

Exhibit A-3 - SERP Scheduled Claims compared to Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Schedule E/F Line Number	Originally Scheduled Claim Amount and Priority	Modified Claim Amount and Priority	Reason for Modification	
Alina Brown 902 E LEXINGTON BLVD WHITEFISH BAY, WI 53217	20-43597	Briggs & Stratton Corporation	3.139	Secured:	\$0.00	Secured:	\$0.00
				Administrative:	\$0.00	Administrative:	\$0.00
				Priority:	\$0.00	Priority:	\$0.00
				Unsecured:	\$0.00	Unsecured:	\$20,658.00
				Total:	\$0.00	Total:	\$20,658.00
Allen Nitz 1628 N 118TH ST Milwaukee, WI 53226	20-43597	Briggs & Stratton Corporation	3.159	Secured:	\$0.00	Secured:	\$0.00
				Administrative:	\$0.00	Administrative:	\$0.00
				Priority:	\$0.00	Priority:	\$0.00
				Unsecured:	\$0.00	Unsecured:	\$5,873.00
				Total:	\$0.00	Total:	\$5,873.00
Bernard Davis 1131 NORDIC CIR Mondovi, WI 54755	20-43597	Briggs & Stratton Corporation	3.55	Secured:	\$0.00	Secured:	\$0.00
				Administrative:	\$0.00	Administrative:	\$0.00
				Priority:	\$0.00	Priority:	\$0.00
				Unsecured:	\$0.00	Unsecured:	\$143,912.00
				Total:	\$0.00	Total:	\$143,912.00
Brian P Routhieaux N26 W27010 CASEY CT PEWAUKEE, WI 53072	20-43597	Briggs & Stratton Corporation	3.757	Secured:	\$0.00	Secured:	\$0.00
				Administrative:	\$0.00	Administrative:	\$0.00
				Priority:	\$0.00	Priority:	\$0.00
				Unsecured:	\$0.00	Unsecured:	\$30,116.00
				Total:	\$0.00	Total:	\$30,116.00
Charles E Cassidy 2778 BRIDLE RIDGE WAY Buford, GA 30519	20-43597	Briggs & Stratton Corporation	3.1000	Secured:	\$0.00	Secured:	\$0.00
				Administrative:	\$0.00	Administrative:	\$0.00
				Priority:	\$0.00	Priority:	\$0.00
				Unsecured:	\$0.00	Unsecured:	\$35,068.00
				Total:	\$0.00	Total:	\$35,068.00
David Wimmer 1003 JEFFERSON STREET West Bend, WI 53090	20-43597	Briggs & Stratton Corporation	3.1578	Secured:	\$0.00	Secured:	\$0.00
				Administrative:	\$0.00	Administrative:	\$0.00
				Priority:	\$0.00	Priority:	\$0.00
				Unsecured:	\$0.00	Unsecured:	\$48,766.00
				Total:	\$0.00	Total:	\$48,766.00

Exhibit A-3 - SERP Scheduled Claims compared to Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Schedule E/F Line Number	Originally Scheduled Claim Amount and Priority	Modified Claim Amount and Priority	Reason for Modification
Hugo Keltz BALLYWEG 19 BRUNNEN SWITZERLAND CH-6300 ZUG SWITERLAND	20-43597	Briggs & Stratton Corporation	3.3000	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$120,519.00 Total: \$120,519.00	N/A
James P Falls 228 HALSWELLE DRIVE Franklin, TN 37064	20-43597	Briggs & Stratton Corporation	3.3250	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$73,716.00 Total: \$73,716.00	N/A
James T Marceau 1916 COUNTY ROAD 525 Williamsville, MO 63967	20-43597	Briggs & Stratton Corporation	3.3286	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$371,867.00 Total: \$371,867.00	N/A
Jennifer J Scherer W331N3460 MAPLEWOOD RD Nashotah, WI 53058	20-43597	Briggs & Stratton Corporation	3.3490	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$14,050.00 Total: \$14,050.00	N/A
Larry Salsbury 19115 THOMSON DR Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	3.4331	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$39,928.00 Total: \$39,928.00	N/A
Mary Schneider 12450 STEPHEN PLACE Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	3.4948	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$19,123.00 Total: \$19,123.00	N/A

Exhibit A-3 - SERP Scheduled Claims compared to Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Schedule E/F Line Number	Originally Scheduled Claim Amount and Priority	Modified Claim Amount and Priority	Reason for Modification
Monty F Ray 517 CARLETON PL Locust Grove, GA 30248	20-43597	Briggs & Stratton Corporation	3.5319	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$886,874.00 Total: \$886,874.00	N/A
Peter A Steinke 2532 N 97TH ST WAUWATOSA, WI 53226	20-43597	Briggs & Stratton Corporation	3.5745	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$253,572.00 Total: \$253,572.00	N/A
Richard Kowalewski 650 LAUREATE DR PEWAUKEE, WI 53072	20-43597	Briggs & Stratton Corporation	3.6052	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$40,182.00 Total: \$40,182.00	N/A
Richard Marceau 16060 N GAZEBO HILL PKWY W MEQUON, WI 53092	20-43597	Briggs & Stratton Corporation	3.6062	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$672,104.00 Total: \$672,104.00	N/A
Ricky T Dillon 410 CLARIDGE TRACE SW Atlanta, GA 30331	20-43597	Briggs & Stratton Corporation	3.6113	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$29,019.00 Total: \$29,019.00	N/A
Robert N Young 1226 FOUR WINDS WAY Hartland, WI 53029	20-43597	Briggs & Stratton Corporation	3.6239	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$33,521.00 Total: \$33,521.00	N/A

Exhibit A-3 - SERP Scheduled Claims compared to Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Schedule E/F Line Number	Originally Scheduled Claim Amount and Priority	Modified Claim Amount and Priority	Reason for Modification
Roger B Radcliff 7062 TIMBLIN DR West Bend, WI 53090	20-43597	Briggs & Stratton Corporation	3.6327	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$91,505.00 Total: \$91,505.00	N/A
Roger Demeritt 7059 S LAKE DRIVE Englewood, FL 34224	20-43597	Briggs & Stratton Corporation	3.6334	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$137,364.00 Total: \$137,364.00	N/A
Ronald Lesniewski 3544 RIVER VALLEY RD WAUKESHA, WI 53189	20-43597	Briggs & Stratton Corporation	3.6387	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$76,085.00 Total: \$76,085.00	N/A
Ronald Mcgregor 21425 PARTRIDGE CT Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	3.6389	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$4,370.00 Total: \$4,370.00	N/A
Stephen J Lavender 10000 FOREST HILLS RD Caledonia, WI 53108	20-43597	Briggs & Stratton Corporation	3.6905	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$541,354.00 Total: \$541,354.00	N/A
Steven Laffoon 2129 N 93RD STREET WAUWATOSA, WI 53226	20-43597	Briggs & Stratton Corporation	3.6937	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$11,122.00 Total: \$11,122.00	N/A

Exhibit A-3 - SERP Scheduled Claims compared to Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Schedule E/F Line Number	Originally Scheduled Claim Amount and Priority	Modified Claim Amount and Priority	Reason for Modification
Thayre A Faust W297N1915 GLEN COVE RD Pewaukee, WI 53072	20-43597	Briggs & Stratton Corporation	3.7114	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$6,939.00 Total: \$6,939.00	N/A
Wesley C Sodemann W325 S3314 MESA TRAIL Dousman, WI 53118	20-43597	Briggs & Stratton Corporation	3.7621	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$222,826.00 Total: \$222,826.00	N/A
Yen-Jung Lin N11 W29921 ST. JAMES WAY WAUKESHA, WI 53188	20-43597	Briggs & Stratton Corporation	3.7803	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$99,604.00 Total: \$99,604.00	N/A

EXHIBIT A-4

SERP Claims Without Scheduled or Filed Claim

Exhibit A-4 - SERP Estimates without a Scheduled or Filed Claim
Briggs & Stratton Corp., et al.

Claimant Name and Address	Modified Claim Amount and Priority	
Dudley Grahek	Secured:	\$0.00
	Administrative:	\$0.00
c/o Carol Jean Graahek	Priority:	\$0.00
309 Ahrens Dr.	Unsecured:	\$9,355.00
Mukwonago, WI 53149	Total:	\$9,355.00
<hr/>		
Gary Zingler	Secured:	\$0.00
	Administrative:	\$0.00
1165 Club Circle N403	Priority:	\$0.00
Brookfield WI 53005	Unsecured:	\$70,338.00
	Total:	\$70,338.00
<hr/>		
George A Senn	Secured:	\$0.00
	Administrative:	\$0.00
9748 West Bonniwell Road	Priority:	\$0.00
Mequon, WI 53092	Unsecured:	\$137,329.00
	Total:	\$137,329.00
<hr/>		
James Bunda	Secured:	\$0.00
	Administrative:	\$0.00
4314 Hemlock Harbor Ln	Priority:	\$0.00
Crandon, WI 54520	Unsecured:	\$129,326.00
	Total:	\$129,326.00
<hr/>		
James Sullivan	Secured:	\$0.00
	Administrative:	\$0.00
c/o Kathryn Sullivan	Priority:	\$0.00
26 Lakeside Trail	Unsecured:	\$74,551.00
Fairfield, PA 17320	Total:	\$74,551.00
<hr/>		
Martin C Straube	Secured:	\$0.00
	Administrative:	\$0.00
3325 Orion Circle	Priority:	\$0.00
Racine, WI 53406	Unsecured:	\$79,394.00
	Total:	\$79,394.00

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

In re:	§	Chapter 11
	§	
BRIGGS & STRATTON	§	Case No. 20-43597-399
CORPORATION, <i>et al.</i> ,	§	
	§	(Jointly Administered)
	§	
Debtors.	§	Hearing Date: August 5, 2021
	§	Hearing Time: 2:00 p.m. (Central Time)
	§	Hearing Location: Courtroom 5 North
	§	111 S. 10th St., St. Louis, MO 63102

**THE PLAN ADMINISTRATOR'S TWENTIETH OMNIBUS
OBJECTION TO CLAIMS ON GROUNDS THAT SUCH CLAIMS
WERE FIXED BY THE CONFIRMATION ORDER (SERP)**

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE.

IF YOU CHOOSE TO RESPOND, A WRITTEN RESPONSE MUST BE FILED WITH THE CLERK OF COURT, U.S. BANKRUPTCY COURT, 111 SOUTH TENTH STREET, 4TH FLOOR, ST. LOUIS, MISSOURI 63102, AND A COPY SERVED UPON COUNSEL TO THE PLAN ADMINISTRATOR, (A) HALPERIN BATTAGLIA BENZIJA LLP, 40 WALL STREET, 37TH FLOOR, NEW YORK, NEW YORK 10005 (ATTN: JULIE DYAS GOLDBERG, ESQ. AND MATTHEW MURRAY, ESQ.) AND (B) CARMODY MACDONALD P.C., 120 S. CENTRAL AVENUE, SUITE 1800, ST. LOUIS, MISSOURI 63105 (ATTN: DORMIE KO, ESQ.), SO THAT THE RESPONSE IS RECEIVED NO LATER THAN 11:59 P.M. (PREVAILING CENTRAL TIME) ON JULY 29, 2021.

FAILURE TO FILE A TIMELY RESPONSE MAY RESULT IN THE COURT GRANTING THE RELIEF REQUESTED PRIOR TO THE HEARING DATE. YOU SHOULD READ THIS NOTICE AND THE ACCOMPANYING MOTION CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY, IF YOU HAVE ONE.

Alan D. Halperin as Plan Administrator (the “**Plan Administrator**”) under the *Amended Joint Chapter 11 Plan of Briggs & Stratton Corporation and its Affiliated Debtors*, dated November 9, 2020 (the “**Plan**”, Docket No. 1226),¹ respectfully represents as follows in

¹ Capitalized terms used but not defined herein have the meanings ascribed to them in the Plan.

support of this omnibus objection to claims (the “**Objection**”) on grounds that such claims (the “**SERP Claims**”) were fixed upon entry of the Confirmation Order in accordance with individual actuarial calculations performed by Mercer Human Resource (“**Mercer**”), the actuary for the Supplemental Executive Retirement Plan and the Supplemental Employee Retirement Plan (the “**SERPs**”), using each individual’s participant data and the plan assumptions, which SERP Claims were estimated in the Debtors’ Disclosure Statement to be in the aggregate approximately \$78.8 million. As the Plan provided that each of the SERP Claims was to be allowed in the amount determined by Mercer irrespective of whether a SERP Claimant filed (or was scheduled for) a claim, the report prepared by Mercer (the “**Mercer Report**”) as to such SERP Claims is binding on the Wind-Down Estates and the claims register should be amended to reflect the Mercer Report in every respect.

Accordingly, attached hereto as **Exhibit A-1** are those claims where the Mercer valuation is less than the individual’s asserted claim amount and the Plan Administrator seeks to reduce the claim. **Exhibit A-2** are those claims where the Mercer valuation is greater than the individual’s asserted claim amount. **Exhibit A-3** are those claims where individuals were scheduled for a claim (marked as contingent, unliquidated, disputed) but failed to file a proof of claim. For the avoidance of doubt, the Exhibit A-3 claims are to be allowed in accordance with the Mercer valuation, pursuant to the Plan. **Exhibit A-4** are those claims where individuals were neither scheduled for a claim nor did they file a proof of claim, yet the Mercer valuation indicates that a claim is merited. Again, the Exhibit A-4 claims are to be allowed in accordance with the Mercer valuation, pursuant to the Plan.

In further support of the Objection, attached hereto as **Exhibit B** is the *Declaration of Alan D. Halperin in Support of Plan Administrator’s Twentieth Omnibus*

Objection to Claims on Grounds that Such Claims Were Fixed by the Confirmation Order (SERP) (the “Halperin Claims Declaration”):

Background

1. On July 20, 2020 (the “**Petition Date**”), the Debtors each commenced with this Court a voluntary case under title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On August 5, 2020, the United States Trustee appointed an official committee of unsecured creditors (the “**Creditors’ Committee**”) in these chapter 11 cases pursuant to section 1102 of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and Rule 1015(b) of the Local Rules of Bankruptcy Procedure for the Eastern District of Missouri (the “**Local Rules**”).

3. On September 15, 2020, the Court entered an order authorizing the Debtors to sell substantially all of their assets² to Bucephalus Buyer, LLC (the “**Purchaser**”) and on September 21, 2020, the Debtors closed the Sale Transaction.³ On December 16, 2020, the Debtors filed the Plan, which was confirmed by the *Findings of Fact, Conclusions of Law, and Order Confirming the Plan* on December 18, 2020 [Docket No. 1485] (the “**Confirmation Order**”).

² *Order (I) Authorizing the Sale of the Assets and Equity Interests to the Purchaser Free and Clear of Liens, Claims, Interests, and Encumbrances; (II) Authorizing the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (III) Granting Related Relief* [Docket No. 898].

³ *See Notice of (I) Filing of Amendment to Stock and Asset Purchase Agreement, And (II) the Occurrence of Closing of the Sale Transaction* [Docket No. 964].

4. The Effective Date of the Plan occurred on January 6, 2021 and the *Notice of Entry of Order Confirming the Plan and Occurrence of the Effective Date* [Docket No. 1538] was filed, at which time the Creditors' Committee was relieved of its duties and the Plan Administrator took over the administration of the Wind-Down Estates in accordance with the Plan. The Wind-Down Estates continue to honor their post-closing sale obligations, wind down the estates, and otherwise work on concluding these chapter 11 cases.

5. On February 12, 2020, the Bankruptcy Court entered that certain Order Approving Claims Objection Procedures, Claims Hearing Procedures and Granting Related Relief [Docket No. 1614] (the "**Omnibus Procedures Order**"), which, among other things, increased the number of claims authorized to be filed in an omnibus claim objection such as this Objection to three hundred fifty (350) Claims.

Jurisdiction

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

Relief Requested

7. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007(d)(5), and Local Rule 3007(C), the Plan Administrator respectfully requests entry of an order (the "**Proposed Order**"),⁴ amending the SERP Claims listed on **Exhibit A**.

Claims Reconciliation

8. On August 23, 2020, the Debtors filed their schedules of assets, liabilities, current income, expenditures, executory contracts, and unexpired leases and statements of

⁴ Copies of the Proposed Order will be made available on the Debtors' case information website at <http://www.kccllc.net/Briggs>.

financial affairs, as required by section 521 of the Bankruptcy Code [Docket Nos. 555–559] (collectively, the “**Schedules**”).

9. On August 24, 2020, the Court entered an order [Docket No. 564] (the “**Bar Date Order**”), which, among other things, established (a) October 7, 2020 as the deadline for all non-governmental entities holding or wishing to assert a “claim” (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date to file a proof of such claim in writing (the “**General Bar Date**”), and (b) January 19, 2021 as the deadline for all governmental entities holding or wishing to assert a “claim” against any of the Debtors that arose before the Petition Date to file a proof of such claim in writing.

10. As of the date hereof, approximately 2,950 proofs of claim (the “**Proofs of Claim**”) have been filed against the Debtors. The Plan Administrator and his advisors have been working diligently to review these Proofs of Claim, including any supporting documentation filed therewith. For the reasons set forth below, and based on their review to date, the Plan Administrator has determined that the claims objected to herein should be modified.

11. As set forth in the Halperin Claims Declaration, the Plan Administrator and his professionals have examined each SERP Claim and conformed each to the Mercer Report. Accordingly, each such corresponding proof of claim should be treated as follows: **Exhibit A-1** identifies those claims where the Mercer valuation is less than the individual’s asserted claim amount and the Plan Administrator seeks to reduce the claim. **Exhibit A-2** identifies those claims where the Mercer valuation is greater than the individual’s asserted claim amount. **Exhibit A-3** identifies those claims where individuals were scheduled for a claim (marked as contingent, unliquidated, disputed) but failed to file a proof of claim. For the avoidance of doubt, the Exhibit A-3 claims are to be allowed in accordance with the Mercer

valuation, pursuant to the Plan. **Exhibit A-4** identifies those claims where individuals were neither scheduled for a claim nor did they file a proof of claim, yet the Mercer valuation indicates that a claim is merited. Again, the Exhibit A-4 claims are to be allowed in accordance with the Mercer valuation, pursuant to the Plan.

Relief Requested Should Be Granted

12. Pursuant to section 502 of the Bankruptcy Code, “[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Bankruptcy Rule 3001(f) provides that a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and amount of the claim under section 502(a) of the Bankruptcy Code. FED. R. BANKR. P. 3001(f). The act of filing an objection alone “does not deprive the proof of claim of presumptive validity unless the objection is supported by substantial evidence.” *In re Austin*, 538 B.R. 543, 545 (Bankr. E.D. Mo. 2015) (citing *In re McDaniel*, 264 B.R. 531, 533 (B.A.P. 8th Cir. 2001)). If the objection presents evidence “rebutting the claim,” then “the claimant must produce additional evidence to prove the validity of the claim by a preponderance of the evidence.” *In re Austin*, 538 B.R. at 545 (citing *In re Gran*, 964 F.2d 822, 827 (8th Cir. 1992); *see also In re Peabody Energy Corp.*, Case No. 16-42529 (BSS), 2017 WL 4570700, at *7 (Bankr. E.D. Mo. Oct. 12, 2017); *In re Seagraves*, Case No. 12-49433 (BSS), 2015 WL 2026707, at *2 (Bankr. E.D. Mo. Apr. 30, 2015); *Dove-Nation v. eCast Settlement Corp. (In re Dove-Nation)*, 318 B.R. 147, 152 (B.A.P. 8th Cir. 2004) (citing *In re Innovative Software Designs, Inc.*, 253 B.R. 40, 44 (B.A.P. 8th Cir. 2000)).

13. The claims in the attached **Exhibit A** have all been identified as claims associated with the Debtors’ SERPs, for which each SERP Claim was evaluated by the Debtors’ actuary, Mercer. The Debtors agreed to be bound by the Mercer Report as to each of the SERP

Claims, irrespective of whether the ultimate claimant properly and timely filed a proof of claim. Thus, the Plan Administrator seeks to reconcile each of the SERP Claims with a valuation consistent with the Mercer Report.

Reservation of Rights

14. Nothing contained herein is intended to be or shall be deemed as (i) an admission as to the validity of any claim against the Debtors or the Wind-Down Estates, (ii) a waiver or limitation of rights to dispute the amount of, basis for, or validity of any claim, (iii) a waiver of rights under the Bankruptcy Code or any other applicable nonbankruptcy law, (iv) an agreement or obligation to pay any claims, (v) a waiver of any claims or causes of action which may exist against any creditor or interest holder, or (vi) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code.

Notice

15. Notice of this Objection will be provided to (i) the Office of the United States Trustee for the Eastern District of Missouri (Attn: Sirena Wilson, Esq.); (ii) the Claimant; (iii) any other party that has requested notice pursuant to Bankruptcy Rule 2002; and (iv) any other party entitled to notice pursuant to the Omnibus Procedures Order (collectively, the “**Notice Parties**”).

No Previous Request

16. No previous request for the relief sought herein has been made by the Debtors or the Plan Administrator to this or any other court.

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

Dated: July 9, 2021
St. Louis, Missouri

Respectfully submitted,

CARMODY MACDONALD P.C.

/s/ Robert E. Eggmann

Robert E. Eggmann, #37374MO
Christopher J. Lawhorn, #45713MO
Thomas H. Riske, #61838MO
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Local Counsel to the Plan Administrator

-and-

HALPERIN BATTAGLIA BENZIJA LLP
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Counsel to the Plan Administrator

EXHIBIT A-1

SERP Claims Filed for Greater Than Valuation

Exhibit A-1 - SERP Claim filed for greater than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Charles O. Brown 1401 Harvard Drive Rockwall, TX 75087	20-43597		1036	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$98,482.73	Unsecured:	\$94,154.00	
					Total:	\$98,482.73	Total:	\$94,154.00	
Dennis J Steinhardt 20811 River Hills Way Kiel, WI 53042	20-43597	Briggs & Stratton Corporation	2062	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$123,904.80	Unsecured:	\$62,913.00	
					Total:	\$123,904.80	Total:	\$62,913.00	
Floyd Leo Bretzman 902 E Lexington Blvd Whitefish Bay, WI 53217	20-43597	Briggs & Stratton Corporation	1035	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$514,163.09	Unsecured:	\$461,447.00	
					Total:	\$514,163.09	Total:	\$461,447.00	
Gerald Matola 1900 San Fernando Dr Elm Grove, WI 53122-1231	20-43597	Briggs & Stratton Corporation	2285	10/23/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$365,520.00	Unsecured:	\$207,099.00	
					Total:	\$365,520.00	Total:	\$207,099.00	
Hugues Gervat 2672 Se 13Th Court Pompano Beach, FL 33062	20-43597	Briggs & Stratton Corporation	1719	9/30/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$247,708.80	Unsecured:	\$214,375.00	
					Total:	\$247,708.80	Total:	\$214,375.00	
James E Brenn 3331 Crossings Court, Unit 203 Bonita Springs, FL 34134	20-43597	Briggs & Stratton Corporation	1034	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$3,375,545.96	Unsecured:	\$3,187,638.00	
					Total:	\$3,375,545.96	Total:	\$3,187,638.00	

Exhibit A-1 - SERP Claim filed for greater than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
James Wier 26098 Fawnwood Court Bonita Springs, FL 34134	20-43597	Briggs & Stratton Corporation	1059	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,236,054.66	Unsecured:	\$2,023,631.00	
					Total:	\$2,236,054.66	Total:	\$2,023,631.00	
Jeffrey G Mahloch W949 Miramar Drive East Troy, WI 53120	20-43597	Briggs & Stratton Corporation	1048	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$602,567.97	Unsecured:	\$550,507.00	
					Total:	\$602,567.97	Total:	\$550,507.00	
Jeffrey W Coad W150N7268 Paseo Ln Menomonee Falls, WI 53051	20-43597	Briggs & Stratton Corporation	560	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$71,177.00	Unsecured:	\$32,028.00	
					Total:	\$71,177.00	Total:	\$32,028.00	
Jerry Lee Schenkel Jerry Schenkel 7926 Hidden Cove Fort Wayne, IN 46804	20-43597	Briggs & Stratton Corporation	2225	10/13/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$120,292.47	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$63,463.00	
					Total:	\$120,292.47	Total:	\$63,463.00	
John S Shiely 15270 Briaridge Ct Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	1055	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$10,191,227.85	Unsecured:	\$9,630,849.00	
					Total:	\$10,191,227.85	Total:	\$9,630,849.00	
Kasandra K Preston 14505 Hillside Rd Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	1051	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$106,147.55	Unsecured:	\$89,099.00	
					Total:	\$106,147.55	Total:	\$89,099.00	

Exhibit A-1 - SERP Claim filed for greater than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Kenneth H. Dellemann	20-43597	Briggs & Stratton Corporation	1574	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$629,894.73	Unsecured:	\$391,945.00	
					Total:	\$629,894.73	Total:	\$391,945.00	
Timothy H Posnansky Husch Blackwell LLP 555 E Wells Street #1900 Milwaukee, WI 53202	20-43597	Briggs & Stratton Corporation	1013	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$102,836.00	Unsecured:	\$79,758.00	
					Total:	\$102,836.00	Total:	\$79,758.00	
Kent D. Seflow 215 Park Avenue Pewaukee, WI 53072	20-43597	Briggs & Stratton Corporation	1020	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$350,000.00	Unsecured:	\$328,688.00	
					Total:	\$350,000.00	Total:	\$328,688.00	
Lemont, Timothy 7475 N Beach Dr Fox Point, WI 53217-3663	20-43597	Briggs & Stratton Corporation	1043	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,323,862.84	Unsecured:	\$1,255,650.00	
					Total:	\$1,323,862.84	Total:	\$1,255,650.00	
Mark R Hazeltine 153 Indian Shadows Dr Maryville, TN 37801-1547	20-43597	Briggs & Stratton Corporation	1955	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$180,309.89	Unsecured:	\$118,297.00	
					Total:	\$180,309.89	Total:	\$118,297.00	
Mark W Emmer 549 W Wisconsin Ave Pewaukee, WI 53072	20-43597	Briggs & Stratton Corporation	1041	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,582,225.39	Unsecured:	\$1,435,710.00	
					Total:	\$1,582,225.39	Total:	\$1,435,710.00	
Michael D. Hamilton 13130 Watertown Plank Road, Unit 311 Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	1041	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,582,225.39	Unsecured:	\$1,435,710.00	
					Total:	\$1,582,225.39	Total:	\$1,435,710.00	

Exhibit A-1 - SERP Claim filed for greater than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Paul M. Neylon 2375 Hidden Lake Dr Unit 8 Naples, FL 34112	20-43597	Briggs & Stratton Corporation	1050	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,906,661.63	Unsecured:	\$1,779,634.00	
					Total:	\$1,906,661.63	Total:	\$1,779,634.00	
Randall E Ballard 70 Loblolly Lane Lexington, TN 38351	20-43597	Briggs & Stratton Corporation	539	9/14/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$127,038.00	Unsecured:	\$70,640.00	
					Total:	\$127,038.00	Total:	\$70,640.00	
Richard J Fotsch N6344 Hillside Rd Sheboygan Falls, WI 53085	20-43597	Briggs & Stratton Corporation	1040	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,713,048.72	Unsecured:	\$587,354.00	
					Total:	\$1,713,048.72	Total:	\$587,354.00	
Richard Kolbe 11316 N Meadowbrook Dr Mequon, WI 53097	20-43597	Briggs & Stratton Corporation	1991	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$287,366.00	Unsecured:	\$197,590.00	
					Total:	\$287,366.00	Total:	\$197,590.00	
Robert F Heath 5650 N Shore Dr Whitefish Bay, WI 53217	20-43597	Briggs & Stratton Corporation	1044	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,297,392.53	Unsecured:	\$559,302.00	
					Total:	\$1,297,392.53	Total:	\$559,302.00	
Roger A Lacy 1909 S Eva Hill Dr Bloomington, IN 47401	20-43597	Briggs & Stratton Corporation	1674	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$47,300.59	Unsecured:	\$18,107.00	
					Total:	\$47,300.59	Total:	\$18,107.00	

Exhibit A-1 - SERP Claim filed for greater than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Stephen Curty 6622 Open Meadow Rd Racine, WI 53402	20-43597	Briggs & Stratton Corporation	1673	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$61,760.00	Unsecured:	\$28,466.00	
					Total:	\$61,760.00	Total:	\$28,466.00	
Stephen H. Rugg And Susan J. Rugg Stephen H. Rugg 98 Vivante Blvd 98311 Punta Gorda, FL 33950	20-43597	Briggs & Stratton Corporation	1052	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,256,816.34	Unsecured:	\$898,340.00	
					Total:	\$2,256,816.34	Total:	\$898,340.00	
Thomas H. Rugg W217N5399 Taylors Wood Menomonee Falls, WI 53051	20-43597	Briggs & Stratton Corporation	806	9/28/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$186,995.00	Unsecured:	\$56,484.00	
					Total:	\$186,995.00	Total:	\$56,484.00	

EXHIBIT A-2

SERP Claims Filed for Less Than Valuation

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Carin J. Larson 6415 Midnight Pass Road, Ph 10 Sarasota, FL 34242	20-43597	Briggs & Stratton Corporation	1047	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$142,469.99	Unsecured:	\$156,331.00	
					Total:	\$142,469.99	Total:	\$156,331.00	
Dale A. Sunday 9821 S. Deerpath Dr Oak Creek, WI 53154	20-43597	Briggs & Stratton Corporation	841	9/29/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$88,451.00	
					Total:	\$0.00	Total:	\$88,451.00	
Dale Sanders 112 Arapahoe St Golden, CO 80403	20-43597	Briggs & Stratton Corporation	2318	11/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$49,422.00	
					Total:	\$0.00	Total:	\$49,422.00	
Danny Moon Terence R. Moon 1055 Cottonwood Avenue Hartland, WI 53029-5302	20-43597	Briggs & Stratton Corporation	718	10/1/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$23,785.00	
					Total:	\$0.00	Total:	\$23,785.00	
Darren Bornemeier 5041 S Desoto Court New Berlin, WI 53151	20-43597	Briggs & Stratton Corporation	1100	10/4/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$47,456.00	
					Total:	\$0.00	Total:	\$47,456.00	
David G Debaets 1418 Bedford Court Auburn, AL 36830	20-43597	Briggs & Stratton Corporation	1042	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,284,228.41	Unsecured:	\$3,183,864.00	
					Total:	\$2,284,228.41	Total:	\$3,183,864.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
David T Mauer 10421 S Justin Dr Oak Creek, WI 53154	20-43597	Briggs & Stratton Corporation	1049	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$103,795.46	Unsecured:	\$327,050.00	
					Total:	\$103,795.46	Total:	\$327,050.00	
David W Procknow 14100 Heatherwood Ct Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	1714	9/30/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$83,664.00	
					Total:	\$0.00	Total:	\$83,664.00	
Denis A Oswald 6779 Pheasant Run Rd Hartford, WI 53027	20-43597	Briggs & Stratton Corporation	973	10/1/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$240,733.08	Unsecured:	\$640,004.00	
					Total:	\$240,733.08	Total:	\$640,004.00	
Dorrance Noonan 5375 North Lake Drive Whitefish Bay, WI 53217	20-43597	Briggs & Stratton Corporation	2195	10/13/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$309,596.00	
					Total:	\$0.00	Total:	\$309,596.00	
Dwayne R Glomski 372 Dove Ct Grafton, WI 53024	20-43597	Briggs & Stratton Corporation	1937	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$67,171.86	Unsecured:	\$89,845.00	
					Total:	\$67,171.86	Total:	\$89,845.00	
Edward D. Bednar 7700 S. Cambridge Ct Franklin, WI 53132	20-43597	Briggs & Stratton Corporation	1033	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,299,833.97	Unsecured:	\$2,177,062.00	
					Total:	\$1,299,833.97	Total:	\$2,177,062.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Erkki Aspelin 70 Angeles Vista Circl Sandia Park, NM 87047	20-43597	Briggs & Stratton Corporation	2175	10/19/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$2,190.08	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$121,948.00	
					Total:	\$2,190.08	Total:	\$121,948.00	
Frederick P. Stratton, Jr. 9608 North Juniper Circle Mequon, WI 53092	20-43597	Briggs & Stratton Corporation	1057	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$3,615,496.38	Unsecured:	\$5,415,388.00	
					Total:	\$3,615,496.38	Total:	\$5,415,388.00	
George R. Thompson 6950 Beech Tree Drive Glendale, WI 53209	20-43597	Briggs & Stratton Corporation	1058	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$335,022.74	Unsecured:	\$460,240.00	
					Total:	\$335,022.74	Total:	\$460,240.00	
Hollibaugh, Hayes 3820 Hanoverian Dr Mount Pleasant, SC 29429	20-43597	Briggs & Stratton Corporation	1983	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$254,121.00	
					Total:	\$0.00	Total:	\$254,121.00	
James D Dougherty 2863 Shepherds Way Washington, IN 47501	20-43597	Briggs & Stratton Corporation	998	10/1/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$39,658.00	
					Total:	\$0.00	Total:	\$39,658.00	
Joan Perinovic W317S2954 Roberts Ct N Waukesha, WI 53188-9113	20-43597	Briggs & Stratton Corporation	878	9/15/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$21,771.00	
					Total:	\$0.00	Total:	\$21,771.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
John R Guy 4811 N Cumberland Blvd Whitefish Bay, WI 53217	20-43597	Briggs & Stratton Corporation	477	9/10/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$798,458.00	Unsecured:	\$1,691,256.00	
					Total:	\$798,458.00	Total:	\$1,691,256.00	
Joseph C Wright 4298 Lamont Woods Drive Marne, MI 49435	20-43597	Briggs & Stratton Corporation	1060	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,317,427.41	Unsecured:	\$3,090,595.00	
					Total:	\$2,317,427.41	Total:	\$3,090,595.00	
Joseph Kwiatkowski 978 Oconomowoc Pk Oconomowoc, WI 53066-4607	20-43597	Briggs & Stratton Corporation	1722	9/28/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$171,172.59	Unsecured:	\$186,435.00	
					Total:	\$171,172.59	Total:	\$186,435.00	
Larry D Bartling 18515 St Andrew Ct, Unit B Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	1723	9/28/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$123,733.00	Unsecured:	\$153,942.00	
					Total:	\$123,733.00	Total:	\$153,942.00	
Mark Plum Timothy H. Posnanski Husch Blackwell Llp 555 E. Wells Street, Suite 1900 Milwaukee, WI	20-43597	Briggs & Stratton Corporation	1672	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$171,498.07	Unsecured:	\$179,295.00	
					Total:	\$171,498.07	Total:	\$179,295.00	
Mark Robert Gardner Mark Gardner N6042 Balsam Drive Elkhorn, WI 53121	20-43597	Briggs & Stratton Corporation	2049	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$33,819.00	Unsecured:	\$85,229.00	
					Total:	\$33,819.00	Total:	\$85,229.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Marvin B. Klowak W166 N10232 Calico Lane Germantown, WI 53022	20-43597	Briggs & Stratton Corporation	1046	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$344,439.90	Unsecured:	\$933,466.00	
					Total:	\$344,439.90	Total:	\$933,466.00	
Mary A Eldridge 15245 Gebhardt Rd Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	1039	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,208,422.23	Unsecured:	\$1,208,820.00	
					Total:	\$1,208,422.23	Total:	\$1,208,820.00	
Michael D Schoen N52 W34450 Peterson Dr Okauchee, WI 53069	20-43597	Briggs & Stratton Corporation	1054	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$1,263,886.55	Unsecured:	\$1,284,287.00	
					Total:	\$1,263,886.55	Total:	\$1,284,287.00	
Michael Donaldson 2544 N 97Th St. Wauwatosa, WI 53226	20-43597	Briggs & Stratton Corporation	1958	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$3,619.00	
					Total:	\$0.00	Total:	\$3,619.00	
Michael Lehn 438 Radcliff Lane Poplar Bluff, MO 63901	20-43597	Briggs & Stratton Corporation	1199	9/18/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$392,679.00	
					Total:	\$0.00	Total:	\$392,679.00	
Michael Miller W261N9055 Hickory Field Ct Hartland, WI 53029-5302	20-43597	Briggs & Stratton Corporation	744	9/24/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$549,604.00	Unsecured:	\$1,050,514.00	
					Total:	\$549,604.00	Total:	\$1,050,514.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Michael P Braun 999 E Quarles Place Fox Point, WI 53217	20-43597	Briggs & Stratton Corporation	1959	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$59,265.00	Unsecured:	\$471,044.00	
					Total:	\$59,265.00	Total:	\$471,044.00	
Parrish A Sandefur 1953 Iowa Ave Ne St Petersburg, FL 33703	20-43597	Briggs & Stratton Corporation	857	9/30/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$6,183.81	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$7,080.00	
					Total:	\$6,183.81	Total:	\$7,080.00	
Patricia M Hanz 1300 North Prospect Avenue, Apt 421 Milwaukee, WI 53202	20-43597	Briggs & Stratton Corporation	1149	9/22/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$140,047.79	Unsecured:	\$171,712.00	
					Total:	\$140,047.79	Total:	\$171,712.00	
Paul Pesci 1160 Longwood Ave Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	826	9/29/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$99,265.62	Unsecured:	\$143,317.00	
					Total:	\$99,265.62	Total:	\$143,317.00	
Paul W Warren W347N6106 Road I Oconomowoc, WI 53066	20-43597	Briggs & Stratton Corporation	1961	10/6/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$70,083.22	Unsecured:	\$303,146.00	
					Total:	\$70,083.22	Total:	\$303,146.00	
Peter Hotz 6182 N Berkely Blvd Whitefish Bay, WI 53217	20-43597	Briggs & Stratton Corporation	1063	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$303,659.94	Unsecured:	\$717,695.00	
					Total:	\$303,659.94	Total:	\$717,695.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Philip J. Cappitelli 1496 Eagle Ridge Drive Antioch, IL 60002	20-43597	Briggs & Stratton Corporation	1037	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$509,138.62	Unsecured:	\$1,054,517.00	
					Total:	\$509,138.62	Total:	\$1,054,517.00	
Pochlein, Robert 17860 Lincrest Drive Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	835	9/29/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$15,248.00	
					Total:	\$0.00	Total:	\$15,248.00	
Richard R Zeckmeister 1055 Weston Hills Dr Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	1061	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$177,674.59	Unsecured:	\$529,164.00	
					Total:	\$177,674.59	Total:	\$529,164.00	
Robert Allan Spletter 13626 Sunset Lakes Circle Winter Garden, FL 34787-3478	20-43597	Briggs & Stratton Corporation	1516	10/6/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$243,000.00	Unsecured:	\$601,227.00	
					Total:	\$243,000.00	Total:	\$601,227.00	
Robert L Blohm 5555 Donegal Rd Hubertus, WI 53033	20-43597	Briggs & Stratton Corporation	1732	9/28/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$224,678.00	
					Total:	\$0.00	Total:	\$224,678.00	
Rodney J. Bohannon 1962 Old Grove Road Murray, KY 42071	20-43597	Briggs & Stratton Corporation	2269	10/16/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$172,406.88	Unsecured:	\$486,813.00	
					Total:	\$172,406.88	Total:	\$486,813.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Scott E. Metzinger 1531 Golden Dr Hubertus, WI 53033	20-43597	Briggs & Stratton Corporation	1452	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$106,465.31	Unsecured:	\$344,778.00	
					Total:	\$106,465.31	Total:	\$344,778.00	
Scott Langelin 19815 Brampton Court Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	1993	10/1/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$113,611.20	Unsecured:	\$170,419.00	
					Total:	\$113,611.20	Total:	\$170,419.00	
Scott Podella W277N4862 Jessy Court Pewaukee, WI 53072	20-43597	Briggs & Stratton Corporation	1065	10/3/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$48,852.00	Unsecured:	\$90,350.00	
					Total:	\$48,852.00	Total:	\$90,350.00	
Steven G Hoch 5902 North Lake Drive West Bend, WI 53095	20-43597	Briggs & Stratton Corporation	1162	9/24/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$83,972.00	Unsecured:	\$1,920,514.00	
					Total:	\$83,972.00	Total:	\$1,920,514.00	
Thomas R Savage 6963 N Barnett Lane Milwaukee, WI 53217	20-43597	Briggs & Stratton Corporation	1053	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,235,039.31	Unsecured:	\$2,668,960.00	
					Total:	\$2,235,039.31	Total:	\$2,668,960.00	
Thomas Raymond Ayers 50 Parkside Drive Pawleys Island, SC 29585	20-43597	Briggs & Stratton Corporation	1279	9/21/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$34,219.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$63,188.00	
					Total:	\$34,219.00	Total:	\$63,188.00	

Exhibit A-2 - SERP Claim filed for less than Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Reason for Modification
					Claim Amount and Priority				
Vincent R Shiely, Jr. 16935 Vanderbilt St Brookfield, WI 53005	20-43597	Briggs & Stratton Corporation	1056	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$549,530.84	Unsecured:	\$689,690.00	
					Total:	\$549,530.84	Total:	\$689,690.00	
Wayne A Redfearn 190 Magnolia Harbor Loop Tiptonville, TN 38079	20-43597	Briggs & Stratton Corporation	1740	9/28/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$165,912.00	
					Total:	\$0.00	Total:	\$165,912.00	
William Bazen Po Box 1008 Lake Placid, FL 33862	20-43597	Briggs & Stratton Corporation	2394	11/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$20,000.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$48,669.00	
					Total:	\$20,000.00	Total:	\$48,669.00	
William E Harlow N72W17575 Good Hope Rd Menomonee Falls, WI 53051	20-43597	Briggs & Stratton Corporation	732	9/23/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$114,529.00	Unsecured:	\$496,171.00	
					Total:	\$114,529.00	Total:	\$496,171.00	

EXHIBIT A-3

SERP Scheduled Claims Compared to Valuation

Exhibit A-3 - SERP Scheduled Claims compared to Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Schedule E/F Line Number	Originally Scheduled Claim Amount and Priority	Modified Claim Amount and Priority	Reason for Modification
Alina Brown 902 E LEXINGTON BLVD WHITEFISH BAY, WI 53217	20-43597	Briggs & Stratton Corporation	3.139	Secured: \$0.00	Secured: \$0.00	N/A
				Administrative: \$0.00	Administrative: \$0.00	
				Priority: \$0.00	Priority: \$0.00	
				Unsecured: \$0.00	Unsecured: \$20,658.00	
				Total: \$0.00	Total: \$20,658.00	
Allen Nitz 1628 N 118TH ST Milwaukee, WI 53226	20-43597	Briggs & Stratton Corporation	3.159	Secured: \$0.00	Secured: \$0.00	N/A
				Administrative: \$0.00	Administrative: \$0.00	
				Priority: \$0.00	Priority: \$0.00	
				Unsecured: \$0.00	Unsecured: \$5,873.00	
				Total: \$0.00	Total: \$5,873.00	
Bernard Davis 1131 NORDIC CIR Mondovi, WI 54755	20-43597	Briggs & Stratton Corporation	3.55	Secured: \$0.00	Secured: \$0.00	N/A
				Administrative: \$0.00	Administrative: \$0.00	
				Priority: \$0.00	Priority: \$0.00	
				Unsecured: \$0.00	Unsecured: \$143,912.00	
				Total: \$0.00	Total: \$143,912.00	
Brian P Routhieaux N26 W27010 CASEY CT PEWAUKEE, WI 53072	20-43597	Briggs & Stratton Corporation	3.757	Secured: \$0.00	Secured: \$0.00	N/A
				Administrative: \$0.00	Administrative: \$0.00	
				Priority: \$0.00	Priority: \$0.00	
				Unsecured: \$0.00	Unsecured: \$30,116.00	
				Total: \$0.00	Total: \$30,116.00	
Charles E Cassidy 2778 BRIDLE RIDGE WAY Buford, GA 30519	20-43597	Briggs & Stratton Corporation	3.1000	Secured: \$0.00	Secured: \$0.00	N/A
				Administrative: \$0.00	Administrative: \$0.00	
				Priority: \$0.00	Priority: \$0.00	
				Unsecured: \$0.00	Unsecured: \$35,068.00	
				Total: \$0.00	Total: \$35,068.00	
David Wimmer 1003 JEFFERSON STREET West Bend, WI 53090	20-43597	Briggs & Stratton Corporation	3.1578	Secured: \$0.00	Secured: \$0.00	N/A
				Administrative: \$0.00	Administrative: \$0.00	
				Priority: \$0.00	Priority: \$0.00	
				Unsecured: \$0.00	Unsecured: \$48,766.00	
				Total: \$0.00	Total: \$48,766.00	

Exhibit A-3 - SERP Scheduled Claims compared to Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Schedule E/F Line Number	Originally Scheduled Claim Amount and Priority	Modified Claim Amount and Priority	Reason for Modification
Hugo Keltz BALLYWEG 19 BRUNNEN SWITZERLAND CH-6300 ZUG SWITERLAND	20-43597	Briggs & Stratton Corporation	3.3000	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$120,519.00 Total: \$120,519.00	N/A
James P Falls 228 HALSWELLE DRIVE Franklin, TN 37064	20-43597	Briggs & Stratton Corporation	3.3250	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$73,716.00 Total: \$73,716.00	N/A
James T Marceau 1916 COUNTY ROAD 525 Williamsville, MO 63967	20-43597	Briggs & Stratton Corporation	3.3286	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$371,867.00 Total: \$371,867.00	N/A
Jennifer J Scherer W331N3460 MAPLEWOOD RD Nashotah, WI 53058	20-43597	Briggs & Stratton Corporation	3.3490	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$14,050.00 Total: \$14,050.00	N/A
Larry Salsbury 19115 THOMSON DR Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	3.4331	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$39,928.00 Total: \$39,928.00	N/A
Mary Schneider 12450 STEPHEN PLACE Elm Grove, WI 53122	20-43597	Briggs & Stratton Corporation	3.4948	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$19,123.00 Total: \$19,123.00	N/A

Exhibit A-3 - SERP Scheduled Claims compared to Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Schedule E/F Line Number	Originally Scheduled Claim Amount and Priority	Modified Claim Amount and Priority	Reason for Modification
Monty F Ray 517 CARLETON PL Locust Grove, GA 30248	20-43597	Briggs & Stratton Corporation	3.5319	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$886,874.00 Total: \$886,874.00	N/A
Peter A Steinke 2532 N 97TH ST WAUWATOSA, WI 53226	20-43597	Briggs & Stratton Corporation	3.5745	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$253,572.00 Total: \$253,572.00	N/A
Richard Kowalewski 650 LAUREATE DR PEWAUKEE, WI 53072	20-43597	Briggs & Stratton Corporation	3.6052	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$40,182.00 Total: \$40,182.00	N/A
Richard Marceau 16060 N GAZEBO HILL PKWY W MEQUON, WI 53092	20-43597	Briggs & Stratton Corporation	3.6062	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$672,104.00 Total: \$672,104.00	N/A
Ricky T Dillon 410 CLARIDGE TRACE SW Atlanta, GA 30331	20-43597	Briggs & Stratton Corporation	3.6113	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$29,019.00 Total: \$29,019.00	N/A
Robert N Young 1226 FOUR WINDS WAY Hartland, WI 53029	20-43597	Briggs & Stratton Corporation	3.6239	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$33,521.00 Total: \$33,521.00	N/A

Exhibit A-3 - SERP Scheduled Claims compared to Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Schedule E/F Line Number	Originally Scheduled Claim Amount and Priority	Modified Claim Amount and Priority	Reason for Modification
Roger B Radcliff 7062 TIMBLIN DR West Bend, WI 53090	20-43597	Briggs & Stratton Corporation	3.6327	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$91,505.00 Total: \$91,505.00	N/A
Roger Demeritt 7059 S LAKE DRIVE Englewood, FL 34224	20-43597	Briggs & Stratton Corporation	3.6334	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$137,364.00 Total: \$137,364.00	N/A
Ronald Lesniewski 3544 RIVER VALLEY RD WAUKESHA, WI 53189	20-43597	Briggs & Stratton Corporation	3.6387	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$76,085.00 Total: \$76,085.00	N/A
Ronald Mcgregor 21425 PARTRIDGE CT Brookfield, WI 53045	20-43597	Briggs & Stratton Corporation	3.6389	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$4,370.00 Total: \$4,370.00	N/A
Stephen J Lavender 10000 FOREST HILLS RD Caledonia, WI 53108	20-43597	Briggs & Stratton Corporation	3.6905	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$541,354.00 Total: \$541,354.00	N/A
Steven Laffoon 2129 N 93RD STREET WAUWATOSA, WI 53226	20-43597	Briggs & Stratton Corporation	3.6937	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Total: \$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$11,122.00 Total: \$11,122.00	N/A

Exhibit A-3 - SERP Scheduled Claims compared to Valuation
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Schedule E/F Line Number	Originally Scheduled Claim Amount and Priority	Modified Claim Amount and Priority	Reason for Modification	
Thayre A Faust W297N1915 GLEN COVE RD Pewaukee, WI 53072	20-43597	Briggs & Stratton Corporation	3.7114	Secured:	\$0.00	Secured:	\$0.00
				Administrative:	\$0.00	Administrative:	\$0.00
				Priority:	\$0.00	Priority:	\$0.00
				Unsecured:	\$0.00	Unsecured:	\$6,939.00
				Total:	\$0.00	Total:	\$6,939.00
Wesley C Sodemann W325 S3314 MESA TRAIL Dousman, WI 53118	20-43597	Briggs & Stratton Corporation	3.7621	Secured:	\$0.00	Secured:	\$0.00
				Administrative:	\$0.00	Administrative:	\$0.00
				Priority:	\$0.00	Priority:	\$0.00
				Unsecured:	\$0.00	Unsecured:	\$222,826.00
				Total:	\$0.00	Total:	\$222,826.00
Yen-Jung Lin N11 W29921 ST. JAMES WAY WAUKESHA, WI 53188	20-43597	Briggs & Stratton Corporation	3.7803	Secured:	\$0.00	Secured:	\$0.00
				Administrative:	\$0.00	Administrative:	\$0.00
				Priority:	\$0.00	Priority:	\$0.00
				Unsecured:	\$0.00	Unsecured:	\$99,604.00
				Total:	\$0.00	Total:	\$99,604.00

EXHIBIT A-4

SERP Claims Without Scheduled or Filed Claim

Exhibit A-4 - SERP Estimates without a Scheduled or Filed Claim

Briggs & Stratton Corp., et al.

Claimant Name and Address	Modified Claim Amount and Priority	
Dudley Grahek	Secured:	\$0.00
	Administrative:	\$0.00
c/o Carol Jean Graahek	Priority:	\$0.00
309 Ahrens Dr.	Unsecured:	\$9,355.00
Mukwonago, WI 53149	Total:	\$9,355.00
<hr/>		
Gary Zingler	Secured:	\$0.00
	Administrative:	\$0.00
1165 Club Circle N403	Priority:	\$0.00
Brookfield WI 53005	Unsecured:	\$70,338.00
	Total:	\$70,338.00
<hr/>		
George A Senn	Secured:	\$0.00
	Administrative:	\$0.00
9748 West Bonniwell Road	Priority:	\$0.00
Mequon, WI 53092	Unsecured:	\$137,329.00
	Total:	\$137,329.00
<hr/>		
James Bunda	Secured:	\$0.00
	Administrative:	\$0.00
4314 Hemlock Harbor Ln	Priority:	\$0.00
Crandon, WI 54520	Unsecured:	\$129,326.00
	Total:	\$129,326.00
<hr/>		
James Sullivan	Secured:	\$0.00
	Administrative:	\$0.00
c/o Kathryn Sullivan	Priority:	\$0.00
26 Lakeside Trail	Unsecured:	\$74,551.00
Fairfield, PA 17320	Total:	\$74,551.00
<hr/>		
Martin C Straube	Secured:	\$0.00
	Administrative:	\$0.00
3325 Orion Circle	Priority:	\$0.00
Racine, WI 53406	Unsecured:	\$79,394.00
	Total:	\$79,394.00

EXHIBIT B

Halperin Claims Declaration

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

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

DECLARATION OF ALAN D. HALPERIN IN
SUPPORT OF PLAN ADMINISTRATOR'S TWENTIETH
OMNIBUS OBJECTION TO CLAIMS ON GROUNDS THAT SUCH
CLAIMS WERE FIXED BY THE CONFIRMATION ORDER (SERP)

I, Alan D. Halperin, solely in my capacity as Plan Administrator in the above-referenced cases, make this declaration (the “**Declaration**”) under 28 U.S.C. § 1746:

1. I am the Plan Administrator of the Wind-Down Estates of Briggs & Stratton Corporation and its affiliated debtors (the “**Debtors**”).¹

2. Except as otherwise indicated, this Declaration is based upon my personal knowledge; my review of relevant documents (including the SERP Claims and the Objection); information provided to me by: (i) a former officer of the Debtors with whom the Wind-Down Estates have entered into a consulting agreement, (ii) former employees that were transferred to the Purchaser and who provide claims reconciliation services to the Debtors pursuant to a transition services agreement with the Purchaser, (iii) the Debtors’ legal and financial advisors, and/or (iv) my legal counsel and such professionals working directly with me or under my supervision, direction, or control; or my opinion, based upon my experience, knowledge, and information concerning the Debtors’ operations. If called upon to testify, I would testify competently to the

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Objection.

facts set forth herein. I am authorized to submit this Declaration on behalf of the Wind-Down Estates, in support of the *Plan Administrator's Twentieth Omnibus Objection to Claims on Grounds That Such Claims Were Fixed by the Confirmation Order (SERP)* (the “**Objection**”).

3. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. I can confirm that the Debtors’ advisors have examined each SERP Claim, all documentation provided by the claimant with respect to each SERP Claim, the Debtors’ respective books and records, and the Schedules, and have determined that each SERP Claim is a claim that should be amended to comport with the Mercer Report.

4. I declare under penalty of perjury that, to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

Dated: July 9, 2021

/s/ Alan D. Halperin
Alan D. Halperin
Solely in His Capacity as Plan Administrator