

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: December 2, 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 TWENTY-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS (REDUCED CLAIMS)**

**THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO REDUCE 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, 37<sup>TH</sup> FLOOR, NEW YORK, NEW YORK 10005 (ATTN: JULIE DYAS GOLDBERG, ESQ. AND MATTHEW T. 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 NOVEMBER 25, 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,<sup>1</sup> the Plan Administrator, on behalf of the Wind-Down Estates of the Debtors, is seeking to reduce the claims identified on **Exhibit A** attached hereto (individually, a “**Claim**”, and collectively, the “**Claims**”).

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



### **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 November 25, 2021** (the “**Response Deadline**”).

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 **December 2, 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: October 26, 2021  
St. Louis, Missouri

CARMODY MACDONALD P.C.

/s/ Robert E. Eggmann

Robert E. Eggmann, #37374MO  
Christopher J. Lawhorn, #45713MO  
Thomas H. Riske, #61838MO  
120 S. Central Avenue, Suite 1800  
St. Louis, Missouri 63105  
Telephone: (314) 854-8600  
Facsimile: (314) 854-8660  
Email: ree@carmodymacdonald.com  
cjl@carmodymacdonald.com  
thr@carmodymacdonald.com

*Local Counsel to the Plan Administrator*

-and-

HALPERIN BATTAGLIA BENZIJA LLP  
Julie Dyas Goldberg  
Matthew T. Murray  
40 Wall Street, 37<sup>th</sup> Floor  
New York, New York 10005  
Telephone: (212) 765-9100  
Email: jgoldberg@halperinlaw.net  
mmurray@halperinlaw.net

*Counsel to the Plan Administrator*

**EXHIBIT A**

**Schedule of Reduced Claims**

Exhibit A  
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and		Basis for Proposed Modification
					Claim Amount and Priority	Priority	Amount and Priority	Priority	
1) Burns White LLC 48 26th Street Pittsburgh, PA 15212	20-43597	Briggs & Stratton Corporation	1616	10/7/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$2,527.50 Total: \$2,527.50	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$427.50 Total: \$427.50	\$0.00	Partially satisfied.
2) Butler Bros. Supply Division, LLC Butler Bros. PO Box 1375 Lewiston, ME 04240	20-43597	Briggs & Stratton Corporation	307	8/21/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$28,429.16 Total: \$28,429.16	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$26,800.96 Total: \$26,800.96	\$0.00	Partially satisfied.
3) Carling Technologies, Incorporated 60 Johnson Avenue Plainville, CT 06062-117	20-43597	Briggs & Stratton Corporation	298	8/28/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$14,179.65 Total: \$14,179.65	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$9,712.25 Total: \$9,712.25	\$0.00	Partially satisfied.
4) Cetrulo, Llp 2 Seaport Ln Ste 1000 Boston, MA 02210-2037	20-43597	Briggs & Stratton Corporation	1976	10/6/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$56,566.67 Total: \$56,566.67	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$15,947.56 Total: \$15,947.56	\$0.00	Partially satisfied.
5) Champion Laboratories Inc. Jennifer Brakie 230 E Walnut Albion, IL 62806	20-43597	Briggs & Stratton Corporation	228	8/14/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$23,647.68 Total: \$23,647.68	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$17,478.72 Total: \$17,478.72	\$0.00	Partially satisfied.
6) Consolidated Truck and Caster 2254 S Vandeventer Ave St Louis, MO 63110	20-10575	Billy Goat Industries, Inc.	1	7/23/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$45,931.00 Total: \$45,931.00	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$43,434.07 Total: \$43,434.07	\$0.00	Partially satisfied.
7) Daihatsu Motor Co., Ltd. 1-1, Daihatsu-Cho Ikeda City, Osaka 563-8651 Japan	20-43597	Briggs & Stratton Corporation	1488	10/6/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$54,324.04 Total: \$54,324.04	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$11,874.55 Total: \$11,874.55	\$0.00	Partially satisfied.
8) Easter Seals Middle Georgia, Inc. PO Box 847 Dublin, GA 31040	20-43597	Briggs & Stratton Corporation	353	9/3/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$25,185.26 Total: \$25,185.26	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$23,405.77 Total: \$23,405.77	\$0.00	Partially satisfied.
9) Edward H. Wolf and Sons, Inc. Attn Laura E. OGorman 143 S. Main Street, Third Floor West Bend, WI 53095	20-43597	Briggs & Stratton Corporation	1478	10/6/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$36,997.78 Total: \$36,997.78	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$32,862.24 Total: \$32,862.24	\$0.00	Partially satisfied.
10) Gates Corporation 3040 Cravens Rd Poplar Bluff, MO 63901-8649	20-10575	Billy Goat Industries, Inc.	101	10/2/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$12,918.03 Total: \$12,918.03	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$12,423.39 Total: \$12,423.39	\$0.00	Partially satisfied.
11) Heartthrob Exhaust Inc 60819 US Hwy 12 Litchfield, MN 55355-5227	20-43597	Briggs & Stratton Corporation	232	8/17/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$1,399.50 Total: \$1,399.50	\$0.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$107.50 Total: \$107.50	\$0.00	Partially satisfied.

Exhibit A  
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Basis for Proposed Modification
					Claim Amount	Priority	Claim Amount	Priority	
12) Hydro-Gear Limited Partnership  Attn John R. Obiala Vedder Price P.C. 222 North LaSalle Street, Suite 2600 Chicago, IL 60601	20-43597	Briggs & Stratton Corporation	1596	12/10/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$276,315.62 Total: \$276,315.62	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$183,293.24 Total: \$183,293.24	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$183,293.24 Total: \$183,293.24	Partially satisfied.	
13) Indak Manufacturing Corporation  1915 Techny Road Northbrook, IL 60062-0343	20-43597	Briggs & Stratton Corporation	13	8/13/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$314,988.08 Total: \$314,988.08	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$95,432.08 Total: \$95,432.08	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$95,432.08 Total: \$95,432.08	Partially satisfied.	
14) Intelligent Tool Corp  Patrick Godwin 1151 Biscayne Dr Concord, NC 28027	20-43597	Briggs & Stratton Corporation	1351	9/23/2020	Secured: \$0.00 Administrative: \$621.59 Priority: \$0.00 Unsecured: \$8,504.14 Total: \$9,125.73	Secured: \$0.00 Administrative: \$415.91 Priority: \$0.00 Unsecured: \$7,046.06 Total: \$7,461.97	Secured: \$0.00 Administrative: \$415.91 Priority: \$0.00 Unsecured: \$7,046.06 Total: \$7,461.97	Partially satisfied.	
15) Julian Electric, Inc.  15706 W. 147th St Homer Glen, IL 60491	20-43597	Briggs & Stratton Corporation	150	8/10/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$201,626.45 Total: \$201,626.45	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$72,838.10 Total: \$72,838.10	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$72,838.10 Total: \$72,838.10	Partially satisfied.	
16) Kastle Waterjet LLC.  1110 SE Broadway B Lees Summit, MO 64081	20-10575	Billy Goat Industries, Inc.	12	8/5/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$777.90 Total: \$777.90	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$537.90 Total: \$537.90	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$537.90 Total: \$537.90	Partially satisfied.	
17) Ken Cook Company  2855 S Calhoun Rd New Berlin, WI 53151-3515	20-43597	Briggs & Stratton Corporation	271	8/18/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$25,091.87 Total: \$25,091.87	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$24,047.97 Total: \$24,047.97	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$24,047.97 Total: \$24,047.97	Partially satisfied.	
18) Kendrion (Shelby) Inc.  DeLon Hoffa 1100 Airport Road Shelby, NC 28150	20-43597	Briggs & Stratton Corporation	274	8/18/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$37,689.00 Total: \$37,689.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$32,937.00 Total: \$32,937.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$32,937.00 Total: \$32,937.00	Partially satisfied.	
19) Lafrance Corp  Thomas J. Sheehan One Lafrance Way PO Box 5002 Concordville, PA 19331	20-43597	Briggs & Stratton Corporation	281	8/19/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$20,487.19 Total: \$20,487.19	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$20,356.95 Total: \$20,356.95	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$20,356.95 Total: \$20,356.95	Partially satisfied.	
20) Mahle Letrika Usa  4814 American Rd Rockford, IL 61109-2640	20-43597	Briggs & Stratton Corporation	358	9/3/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$88,579.50 Total: \$88,579.50	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$50,227.88 Total: \$50,227.88	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$50,227.88 Total: \$50,227.88	Partially satisfied.	
21) Marian Milwaukee Inc.  N51W13251 Brahm Ct Menomonee Falls, WI 53051-7039	20-43597	Briggs & Stratton Corporation	1	7/21/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$46,331.00 Total: \$46,331.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$22,731.00 Total: \$22,731.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$22,731.00 Total: \$22,731.00	Partially satisfied.	
22) Max Tool Inc  Tammy Nelson, Accounts Receivable 119B Citation Ct Birmingham, AL 35209-6306	20-43597	Briggs & Stratton Corporation	1144	9/18/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$64,847.91 Total: \$64,847.91	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$49,678.12 Total: \$49,678.12	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$49,678.12 Total: \$49,678.12	Partially satisfied.	

Exhibit A  
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Basis for Proposed Modification
					Claim Amount	Priority	Claim Amount	Priority	
23) Misumi USA Inc.  1475 E Woodfield Road, Ste 1300 Schaumburg, IL 60173	20-43597	Briggs & Stratton Corporation	220	8/12/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$1,542.96 Total: \$1,542.96	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$1,087.56 Total: \$1,087.56	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$1,087.56 Total: \$1,087.56	Partially satisfied.	
24) Packaging Solutions, Inc.  c/o Hanson & Payne, LLC 740 N. James Lovell St. Milwaukee, WI 53233	20-43597	Briggs & Stratton Corporation	258	8/25/2020	Secured: \$0.00 Administrative: \$157,515.64 Priority: \$0.00 Unsecured: \$145,074.96 Total: \$302,590.60	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$145,074.96 Total: \$145,074.96	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$145,074.96 Total: \$145,074.96	Partially satisfied.	
25) Pennsylvania Department of Revenue  Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946	20-10575	Billy Goat Industries, Inc.	130	1/12/2021	Secured: \$0.00 Administrative: \$0.00 Priority: \$98,604.92 Unsecured: \$1,296.00 Total: \$99,900.92	Secured: \$0.00 Administrative: \$0.00 Priority: \$78,772.00 Unsecured: \$1,296.00 Total: \$80,068.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$78,772.00 Unsecured: \$1,296.00 Total: \$80,068.00	Partially satisfied.	
26) Pieper Electric Inc  5070 N 35Th St Milwaukee, WI 53209-5302	20-43597	Briggs & Stratton Corporation	542	9/14/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$25,502.03 Total: \$25,502.03	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$19,849.63 Total: \$19,849.63	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$19,849.63 Total: \$19,849.63	Partially satisfied.	
27) Sandler Travis & Rosenberg, P.A.  Mano Howard 1000 NW 57th Court, Ste 600 Miami, FL 33126	20-43597	Briggs & Stratton Corporation	445	9/1/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$10,193.38 Total: \$10,193.38	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$8,775.88 Total: \$8,775.88	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$8,775.88 Total: \$8,775.88	Partially satisfied.	
28) Smiths Hydraulic Inc  4643 US Hwy 280 Claxton, GA 30417	20-43597	Briggs & Stratton Corporation	403	9/9/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$41,595.00 Total: \$41,595.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$39,814.73 Total: \$39,814.73	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$39,814.73 Total: \$39,814.73	Partially satisfied.	
29) Techniplas US, LLC  Nick Krzynski, Controller N44 W33341 Watertown Plank Road Nashotah, WI 53058	20-43597	Briggs & Stratton Corporation	925	9/15/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$149,211.49 Total: \$149,211.49	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$124,446.24 Total: \$124,446.24	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$124,446.24 Total: \$124,446.24	Partially satisfied.	
30) The Red Flag Group Inc  1230 W Washington St Suite 205 Papago Butt Tempe, AZ 19801	20-43597	Briggs & Stratton Corporation	36	7/31/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$56,200.00 Total: \$56,200.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$11,200.00 Total: \$11,200.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$11,200.00 Total: \$11,200.00	Partially satisfied.	
31) Tuff Torq Corporation  5675 Commerce Blvd Morristown, TN 37814-1048	20-10575	Billy Goat Industries, Inc.	60	9/22/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$70,603.38 Total: \$70,603.38	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$66,450.24 Total: \$66,450.24	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$66,450.24 Total: \$66,450.24	Partially satisfied.	
32) United Packaging, Inc.  PO Box 8 Crosby, MN 56441	20-43597	Briggs & Stratton Corporation	994	10/1/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$9,347.00 Total: \$9,347.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$3,344.00 Total: \$3,344.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$3,344.00 Total: \$3,344.00	Partially satisfied.	
33) Wiseraft, Inc. d/b/a Beyond Vision  Attn Dennis Martin, CFO 5316 W. State Street Milwaukee, WI 53208-2620	20-43597	Briggs & Stratton Corporation	997	10/1/2020	Secured: \$0.00 Administrative: \$14,079.50 Priority: \$0.00 Unsecured: \$113,204.28 Total: \$127,283.78	Secured: \$0.00 Administrative: \$10,429.49 Priority: \$0.00 Unsecured: \$103,731.76 Total: \$114,161.25	Secured: \$0.00 Administrative: \$10,429.49 Priority: \$0.00 Unsecured: \$103,731.76 Total: \$114,161.25	Partially satisfied.	



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: December 2, 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 TWENTY-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS (REDUCED CLAIMS)**

**THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO REDUCE 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, 37<sup>TH</sup> FLOOR, NEW YORK, NEW YORK 10005 (ATTN: JULIE DYAS GOLDBERG, ESQ. AND MATTHEW T. 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 NOVEMBER 25, 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 [Docket No. 1226] (the “**Plan**”),<sup>1</sup> respectfully represents as follows in support of this omnibus objection to claims (the “**Objection**”) on grounds that such claims (the

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

“**Reduced Claims**”) should be reduced because they have been partially satisfied. Accordingly, attached hereto as **Exhibit A** is a schedule of those Reduced Claims where the Plan Administrator seeks to reduce the claim amounts.

In further support of the Objection, attached hereto as **Exhibit B** is the *Declaration of Alan D. Halperin in Support of the Plan Administrator’s Twenty-Seventh Omnibus Objection to Claims (Reduced Claims)* (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 of the United States Bankruptcy Court 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 assets<sup>2</sup> to Bucephalus Buyer, LLC (the “**Purchaser**”) and on September 21, 2020, the Debtors closed the Sale Transaction.<sup>3</sup> 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**”).

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, 2021, the Court entered that certain *Order Approving (I) Claims Objection Procedures; (II) Claims Hearing Procedures; and (III) 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.

---

<sup>2</sup> *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].

<sup>3</sup> *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].

### **Relief Requested**

7. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007(d)(6), and Local Rule 3007(C), the Plan Administrator respectfully requests entry of an order (the “**Proposed Order**”)<sup>4</sup> reducing the Reduced 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 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, 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 3,000 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 each Reduced Claim objected to herein should be reduced.

---

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

11. The Plan Administrator's professionals and consultants have maintained books and records that reflect, among other things, the Debtors' liabilities and the amounts thereof owed to their creditors (the "**Books and Records**"). The Plan Administrator and his professionals are reviewing and reconciling Proofs of Claim filed by creditors with the Books and Records, as well as with the Debtor's Schedules. In connection therewith, the Plan Administrator and his professionals have reviewed the Reduced Claims filed by individuals and entities listed on **Exhibit A** (collectively, the "**Claimants**") and have concluded that each Reduced Claim is appropriately objected to on the basis set forth below.

**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 Plan Administrator is objecting to the Reduced Claims listed on **Exhibit A** because the Plan Administrator believes that such Reduced Claims have been partially satisfied and, in a vast majority of instances, such satisfaction occurred in part after the Petition Date in accordance with one or more orders of this Court. After reviewing each Reduced Claim together with the Books and Records and consulting with certain of the Debtors' former principals, the Plan Administrator has determined that the amount of each Reduced Claim should be reduced as set forth on **Exhibit A**.

#### **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.

*[Remainder of Page Intentionally Left Blank]*

WHEREFORE, the Plan Administrator respectfully requests 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: October 26, 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  
120 S. Central Avenue, Suite 1800  
St. Louis, Missouri 63105  
Telephone: (314) 854-8600  
Facsimile: (314) 854-8660  
Email: ree@carmodymacdonald.com  
cjl@carmodymacdonald.com  
thr@carmodymacdonald.com

*Local Counsel to the Plan Administrator*

-and-

HALPERIN BATTAGLIA BENZIJA LLP  
Julie Dyas Goldberg  
Matthew Murray  
40 Wall Street, 37<sup>th</sup> Floor  
New York, New York 10005  
Telephone: (212) 765-9100  
Email: jgoldberg@halperinlaw.net  
mmurray@halperinlaw.net

*Counsel to the Plan Administrator*



**EXHIBIT A**

**Schedule of Reduced Claims**

Exhibit A  
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Basis for Proposed Modification
					Claim Amount and Priority		Priority		
1) Burns White LLC 48 26th Street Pittsburgh, PA 15212	20-43597	Briggs & Stratton Corporation	1616	10/7/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$2,527.50 Total: \$2,527.50		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$427.50 Total: \$427.50		Partially satisfied.
2) Butler Bros. Supply Division, LLC Butler Bros. PO Box 1375 Lewiston, ME 04240	20-43597	Briggs & Stratton Corporation	307	8/21/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$28,429.16 Total: \$28,429.16		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$26,800.96 Total: \$26,800.96		Partially satisfied.
3) Carling Technologies, Incorporated 60 Johnson Avenue Plainville, CT 06062-117	20-43597	Briggs & Stratton Corporation	298	8/28/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$14,179.65 Total: \$14,179.65		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$9,712.25 Total: \$9,712.25		Partially satisfied.
4) Cetrulo, Llp 2 Seaport Ln Ste 1000 Boston, MA 02210-2037	20-43597	Briggs & Stratton Corporation	1976	10/6/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$56,566.67 Total: \$56,566.67		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$15,947.56 Total: \$15,947.56		Partially satisfied.
5) Champion Laboratories Inc. Jennifer Brakie 230 E Walnut Albion, IL 62806	20-43597	Briggs & Stratton Corporation	228	8/14/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$23,647.68 Total: \$23,647.68		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$17,478.72 Total: \$17,478.72		Partially satisfied.
6) Consolidated Truck and Caster 2254 S Vandeventer Ave St Louis, MO 63110	20-10575	Billy Goat Industries, Inc.	1	7/23/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$45,931.00 Total: \$45,931.00		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$43,434.07 Total: \$43,434.07		Partially satisfied.
7) Daihatsu Motor Co., Ltd. 1-1, Daihatsu-Cho Ikeda City, Osaka 563-8651 Japan	20-43597	Briggs & Stratton Corporation	1488	10/6/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$54,324.04 Total: \$54,324.04		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$11,874.55 Total: \$11,874.55		Partially satisfied.
8) Easter Seals Middle Georgia, Inc. PO Box 847 Dublin, GA 31040	20-43597	Briggs & Stratton Corporation	353	9/3/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$25,185.26 Total: \$25,185.26		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$23,405.77 Total: \$23,405.77		Partially satisfied.
9) Edward H. Wolf and Sons, Inc. Attn Laura E. OGorman 143 S. Main Street, Third Floor West Bend, WI 53095	20-43597	Briggs & Stratton Corporation	1478	10/6/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$36,997.78 Total: \$36,997.78		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$32,862.24 Total: \$32,862.24		Partially satisfied.
10) Gates Corporation 3040 Cravens Rd Poplar Bluff, MO 63901-8649	20-10575	Billy Goat Industries, Inc.	101	10/2/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$12,918.03 Total: \$12,918.03		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$12,423.39 Total: \$12,423.39		Partially satisfied.
11) Heartthrob Exhaust Inc 60819 US Hwy 12 Litchfield, MN 55355-5227	20-43597	Briggs & Stratton Corporation	232	8/17/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$1,399.50 Total: \$1,399.50		Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$107.50 Total: \$107.50		Partially satisfied.

Exhibit A  
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and		Basis for Proposed Modification
					Claim Amount and Priority	Priority	Amount and Priority	Priority	
12) Hydro-Gear Limited Partnership  Attn John R. Obiala Vedder Price P.C. 222 North LaSalle Street, Suite 2600 Chicago, IL 60601	20-43597	Briggs & Stratton Corporation	1596	12/10/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$276,315.62 Total: \$276,315.62	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$183,293.24 Total: \$183,293.24	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$183,293.24 Total: \$183,293.24	Partially satisfied.	
13) Indak Manufacturing Corporation  1915 Techny Road Northbrook, IL 60062-0343	20-43597	Briggs & Stratton Corporation	13	8/13/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$314,988.08 Total: \$314,988.08	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$95,432.08 Total: \$95,432.08	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$95,432.08 Total: \$95,432.08	Partially satisfied.	
14) Intelligent Tool Corp  Patrick Godwin 1151 Biscayne Dr Concord, NC 28027	20-43597	Briggs & Stratton Corporation	1351	9/23/2020	Secured: \$0.00 Administrative: \$621.59 Priority: \$0.00 Unsecured: \$8,504.14 Total: \$9,125.73	Secured: \$0.00 Administrative: \$415.91 Priority: \$0.00 Unsecured: \$7,046.06 Total: \$7,461.97	Secured: \$0.00 Administrative: \$415.91 Priority: \$0.00 Unsecured: \$7,046.06 Total: \$7,461.97	Partially satisfied.	
15) Julian Electric, Inc.  15706 W. 147th St Homer Glen, IL 60491	20-43597	Briggs & Stratton Corporation	150	8/10/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$201,626.45 Total: \$201,626.45	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$72,838.10 Total: \$72,838.10	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$72,838.10 Total: \$72,838.10	Partially satisfied.	
16) Kastle Waterjet LLC.  1110 SE Broadway B Lees Summit, MO 64081	20-10575	Billy Goat Industries, Inc.	12	8/5/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$777.90 Total: \$777.90	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$537.90 Total: \$537.90	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$537.90 Total: \$537.90	Partially satisfied.	
17) Ken Cook Company  2855 S Calhoun Rd New Berlin, WI 53151-3515	20-43597	Briggs & Stratton Corporation	271	8/18/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$25,091.87 Total: \$25,091.87	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$24,047.97 Total: \$24,047.97	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$24,047.97 Total: \$24,047.97	Partially satisfied.	
18) Kendrion (Shelby) Inc.  DeLon Hoffa 1100 Airport Road Shelby, NC 28150	20-43597	Briggs & Stratton Corporation	274	8/18/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$37,689.00 Total: \$37,689.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$32,937.00 Total: \$32,937.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$32,937.00 Total: \$32,937.00	Partially satisfied.	
19) Lafrance Corp  Thomas J. Sheehan One Lafrance Way PO Box 5002 Concordville, PA 19331	20-43597	Briggs & Stratton Corporation	281	8/19/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$20,487.19 Total: \$20,487.19	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$20,356.95 Total: \$20,356.95	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$20,356.95 Total: \$20,356.95	Partially satisfied.	
20) Mahle Letrika Usa  4814 American Rd Rockford, IL 61109-2640	20-43597	Briggs & Stratton Corporation	358	9/3/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$88,579.50 Total: \$88,579.50	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$50,227.88 Total: \$50,227.88	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$50,227.88 Total: \$50,227.88	Partially satisfied.	
21) Marian Milwaukee Inc.  N51W13251 Brahm Ct Menomonee Falls, WI 53051-7039	20-43597	Briggs & Stratton Corporation	1	7/21/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$46,331.00 Total: \$46,331.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$22,731.00 Total: \$22,731.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$22,731.00 Total: \$22,731.00	Partially satisfied.	
22) Max Tool Inc  Tammy Nelson, Accounts Receivable 119B Citation Ct Birmingham, AL 35209-6306	20-43597	Briggs & Stratton Corporation	1144	9/18/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$64,847.91 Total: \$64,847.91	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$49,678.12 Total: \$49,678.12	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$49,678.12 Total: \$49,678.12	Partially satisfied.	

Exhibit A  
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted		Modified Claim Amount and Priority		Basis for Proposed Modification
					Claim Amount	Priority	Claim Amount	Priority	
23) Misumi USA Inc.  1475 E Woodfield Road, Ste 1300 Schaumburg, IL 60173	20-43597	Briggs & Stratton Corporation	220	8/12/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$1,542.96 Total: \$1,542.96	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$1,087.56 Total: \$1,087.56	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$1,087.56 Total: \$1,087.56	Partially satisfied.	
24) Packaging Solutions, Inc.  c/o Hanson & Payne, LLC 740 N. James Lovell St. Milwaukee, WI 53233	20-43597	Briggs & Stratton Corporation	258	8/25/2020	Secured: \$0.00 Administrative: \$157,515.64 Priority: \$0.00 Unsecured: \$145,074.96 Total: \$302,590.60	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$145,074.96 Total: \$145,074.96	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$145,074.96 Total: \$145,074.96	Partially satisfied.	
25) Pennsylvania Department of Revenue  Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946	20-10575	Billy Goat Industries, Inc.	130	1/12/2021	Secured: \$0.00 Administrative: \$0.00 Priority: \$98,604.92 Unsecured: \$1,296.00 Total: \$99,900.92	Secured: \$0.00 Administrative: \$0.00 Priority: \$78,772.00 Unsecured: \$1,296.00 Total: \$80,068.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$78,772.00 Unsecured: \$1,296.00 Total: \$80,068.00	Partially satisfied.	
26) Pieper Electric Inc  5070 N 35Th St Milwaukee, WI 53209-5302	20-43597	Briggs & Stratton Corporation	542	9/14/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$25,502.03 Total: \$25,502.03	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$19,849.63 Total: \$19,849.63	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$19,849.63 Total: \$19,849.63	Partially satisfied.	
27) Sandler Travis & Rosenberg, P.A.  Mano Howard 1000 NW 57th Court, Ste 600 Miami, FL 33126	20-43597	Briggs & Stratton Corporation	445	9/1/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$10,193.38 Total: \$10,193.38	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$8,775.88 Total: \$8,775.88	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$8,775.88 Total: \$8,775.88	Partially satisfied.	
28) Smiths Hydraulic Inc  4643 US Hwy 280 Claxton, GA 30417	20-43597	Briggs & Stratton Corporation	403	9/9/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$41,595.00 Total: \$41,595.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$39,814.73 Total: \$39,814.73	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$39,814.73 Total: \$39,814.73	Partially satisfied.	
29) Techniplas US, LLC  Nick Krzynski, Controller N44 W33341 Watertown Plank Road Nashotah, WI 53058	20-43597	Briggs & Stratton Corporation	925	9/15/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$149,211.49 Total: \$149,211.49	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$124,446.24 Total: \$124,446.24	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$124,446.24 Total: \$124,446.24	Partially satisfied.	
30) The Red Flag Group Inc  1230 W Washington St Suite 205 Papago Butt Tempe, AZ 19801	20-43597	Briggs & Stratton Corporation	36	7/31/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$56,200.00 Total: \$56,200.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$11,200.00 Total: \$11,200.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$11,200.00 Total: \$11,200.00	Partially satisfied.	
31) Tuff Torq Corporation  5675 Commerce Blvd Morristown, TN 37814-1048	20-10575	Billy Goat Industries, Inc.	60	9/22/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$70,603.38 Total: \$70,603.38	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$66,450.24 Total: \$66,450.24	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$66,450.24 Total: \$66,450.24	Partially satisfied.	
32) United Packaging, Inc.  PO Box 8 Crosby, MN 56441	20-43597	Briggs & Stratton Corporation	994	10/1/2020	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$9,347.00 Total: \$9,347.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$3,344.00 Total: \$3,344.00	Secured: \$0.00 Administrative: \$0.00 Priority: \$0.00 Unsecured: \$3,344.00 Total: \$3,344.00	Partially satisfied.	
33) Wiseraft, Inc. d/b/a Beyond Vision  Attn Dennis Martin, CFO 5316 W. State Street Milwaukee, WI 53208-2620	20-43597	Briggs & Stratton Corporation	997	10/1/2020	Secured: \$0.00 Administrative: \$14,079.50 Priority: \$0.00 Unsecured: \$113,204.28 Total: \$127,283.78	Secured: \$0.00 Administrative: \$10,429.49 Priority: \$0.00 Unsecured: \$103,731.76 Total: \$114,161.25	Secured: \$0.00 Administrative: \$10,429.49 Priority: \$0.00 Unsecured: \$103,731.76 Total: \$114,161.25	Partially satisfied.	

**EXHIBIT B**

**Halperin Claims Declaration**

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
SOUTHEASTERN DIVISION

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

**DECLARATION OF ALAN D. HALPERIN  
IN SUPPORT OF THE PLAN ADMINISTRATOR'S TWENTY-  
SEVENTH OMNIBUS OBJECTION TO CLAIMS (REDUCED CLAIMS)**

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**”).<sup>1</sup>

2. Except as otherwise indicated, this Declaration is based upon my personal knowledge; my review of relevant documents (including, but not limited to, the Reduced 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 facts set forth herein. I am authorized to submit this Declaration on behalf of

---

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

the Wind-Down Estates in support of *The Plan Administrator's Twenty-Seventh Omnibus Objection to Claims (Reduced Claims)* (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 Reduced Claim, all documentation provided by the Claimant with respect to each Reduced Claim, the Debtors’ respective Books and Records, and the Schedules, and have determined that each Reduced Claim should be reduced.

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: October 26, 2021

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