UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI SOUTHEASTERN DIVISION

	§	Chapter 11
In re:	§	
	§	Case No. 20-43597-399
BRIGGS & STRATTON	§	
CORPORATION, et al.,	§	(Jointly Administered)
	§	
Debtors.	§	Hearing Date: October 7, 2021
	§	Hearing Time: 1:00 p.m. (Central Time)
	§	Hearing Location: Courtroom 5 North
	§	111 S. 10th St., St. Louis, MO 63102

NOTICE OF THE PLAN ADMINISTRATOR'S TWENTY-SECOND OMNIBUS OBJECTION TO CLAIMS (REDUCED CLAIMS, RECLASSIFIED CLAIMS, AND REDUCED AND RECLASSIFIED CLAIMS)

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 CARRIE E. ESSENFELD, 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 SEPTEMBER 30, 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

Grounds for the Objection. By this Objection, ¹ the Plan Administrator, 1. on behalf of the Wind-Down Estates of the Debtors, is seeking to reduce, reclassify, or reduce and

¹ Capitalized terms used but not defined herein have the meanings ascribed to them in the Debtors' Second Amended Joint Plan (the "Plan").



reclassify the claims identified on **Exhibit A-1**, **Exhibit A-2**, and **Exhibit A-3** attached to the proposed order (individually, a "**Claim**", and collectively, the "**Claims**").

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 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. <u>Response Deadline</u>. Your Response must be filed with the Court and served so as to be *actually received* by 11:59 p.m. (Central Time) on September 30, 2021 (the "Response Deadline").
- **5.** <u>Failure to Respond</u>. 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

Objection will be held on October 7, 2021 at 1:00 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: August 5, 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 Carrie E. Essenfeld 40 Wall Street, 37th Floor New York, New York 10005 Telephone: (212) 765-9100

Email: jgoldberg@halperinlaw.net cessenfeld@halperinlaw.net

Counsel to the Plan Administrator

EXHIBIT A-1

Schedule of Reduced Claims

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asser Claim Amount		Modified Claim Prior		Basis for Proposed Modification
1) Chroma Systems Solutions, Inc. 19772 Pauling Foothill Ranch, CA 92610-2611	20-43597	Briggs & Stratton Corporation	840	9/29/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$55,336.80 \$55,336.80	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$46,114.00	The asserted claim contains a post- petition collections and service fee, which are not allowed.
2) David G Debaets 1418 Bedford Court Auburn, AL 36830	20-43597	Briggs & Stratton Corporation	1095	10/4/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$42,801.39 \$42,801.39	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$37,117.21	The Debtors' books and records reflect a lower allowed amount on account of the Key Employee Savings and Investment Plan (KESIP) than the asserted claim.
3) Dycos Services Inc 3014 White Horse Rd Greenville, SC 29611-7700	20-43597	Briggs & Stratton Corporation	455	9/10/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$65,120.82 \$65,120.82	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$30,924.57 \$30,924.57	Portions of the asserted claim are post- petition invoices, which are liabilities assumed by the Court-approved buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.
4) Ebco, Inc. 1330 Holmes Road Elgin, IL 60123	20-43597	Briggs & Stratton Corporation	158	8/10/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$42,074.18 \$42,074.18	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$19,412.76	lower amount owed than the vendor asserts.
Jason A. Crouse, Cfo 750 E Broadway St Fortville, IN 46040-1550	20-43597	Briggs & Stratton Corporation	1184	9/22/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$16,016.30 \$16,016.30	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$9,075.30	lower amount owed than the vendor asserts.

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asser l Claim Amount		Modified Claim Prior		Basis for Proposed Modification
6) Genuine Parts Company	20-43597	Briggs & Stratton Corporation	723	9/23/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor asserts.
4625 River Green Parkway					Priority:	\$0.00	Priority:	\$0.00	asserts.
Atlanta, GA 30339					Unsecured:	\$40,406.36	Unsecured:	\$1,752.79	
					Total:	\$40,406.36	Total:	\$1,752.79	
7) Global Digital Instruments LLC	20-10575	Billy Goat Industries, Inc.	15	8/10/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor
151 Perinton Parkway					Priority:	\$0.00	Priority:	\$0.00	asserts.
Fairport, NY 14450					Unsecured:	\$26,387.10	Unsecured:	\$1,974.00	
					Total:	\$26,387.10	Total:	\$1,974.00	
8) Hartman Enterprises Inc	20-43597	Briggs & Stratton Corporation	262	8/26/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor asserts
455 Elizabeth St					Priority:	\$0.00	Priority:	\$0.00	asserts
P.O. Box 360					Unsecured:	\$25,216.90	Unsecured:	\$19,028.10	
Oneida, NY 13421-2438					Total:	\$25,216.90	Total:	\$19,028.10	
9) I3 Product Development, Inc	20-43597	Briggs & Stratton Corporation	118	8/6/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor
1869 Haynes Drive					Priority:	\$0.00	Priority:	\$0.00	asserts
Sun Prairie, WI 53090					Unsecured:	\$63,348.75	Unsecured:	\$56,501.25	
					Total:	\$63,348.75	Total:	\$56,501.25	
10) ITW Dahti Seating	20-43597	Briggs & Stratton Corporation	740	9/24/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor
206 Byrne Industrial Drive					Priority:	\$0.00	Priority:	\$0.00	asserts
Rockford, MI 49341					Unsecured:	\$91,160.00	Unsecured:	\$73,619.91	
					Total:	\$91,160.00	Total:	\$73,619.91	

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Assel Claim Amount		Modified Claim Prior		Basis for Proposed Modification
11) Keyence Corporation Of America	20-43597	Briggs & Stratton Corporation	75	8/4/2020		\$0.00	Secured:	\$0.00	
W. G. OCA					Administrative:	\$0.00	Administrative:	\$0.00	accorte
Keyence Corp. Of America					Priority:	\$0.00	Priority:	\$0.00	
669 River Drive Elmwood Park, NJ 07407-1361					Unsecured: Total:	\$67,699.10 \$67,699.10	Unsecured: Total:	\$61,420.86 \$61,420.86	
Elimwood Park, NJ U/4U/-1301					i otai:	\$67,099.10	rotar:	\$01,420.80	
12) Ko Manufacturing, Inc.	20-43597	Briggs & Stratton Corporation	612	9/17/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$22,788.00	Administrative:	\$12,895.20	lower amount owed than the vendor
Lee J. Viorel					Priority:	\$0.00	Priority:	\$0.00	asserts.
901 E. St. Louis Street, 20Th Floor					Unsecured:	\$0.00	Unsecured:	\$0.00	
Springfield, MO 65806					Total:	\$22,788.00	Total:	\$12,895.20	
13) Littler Mendelson, P.C.	20-43597	Briggs & Stratton Corporation	2107	10/6/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
Nicole Martin					Priority:	\$0.00	Priority:	\$0.00	asserts.
333 Bush Street, 34Th Floor					Unsecured:	\$141,129.52	Unsecured:	\$90,653.72	
San Francisco, CA 94104					Total:	\$141,129.52	Total:	\$90,653.72	
14) Magid Glove And Safety Mfg Co	20-43597	Briggs & Stratton Corporation	1463	10/6/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
1300 Naperville Dr					Priority:	\$0.00	Priority:	\$0.00	asserts.
Romeoville, IL 60446-1043					Unsecured:	\$49,631.70	Unsecured:	\$41,499.71	
					Total:	\$49,631.70	Total:	\$41,499.71	
15) Milwaukee World Festival, Inc.	20-43597	Briggs & Stratton Corporation	1004	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	the Construction and Development
Frank Nicotera					Priority:	\$0.00	Priority:	\$0.00	Sponsorship Agreement.
639 E Summerfest Place					Unsecured:	\$500,000.00	Unsecured:	\$70,200.00	
Milwaukee, WI 53202-6216					Total:	\$500,000.00	Total:	\$70,200.00	

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asse Claim Amoun		Modified Claim Prior		Basis for Proposed Modification
16) Mjo Industries 8000 Technology Parkway Huber Heights, OH 45424-1573	20-43597	Briggs & Stratton Corporation	987	10/1/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$72,466.32 \$72,466.32	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$64,989.38 \$64,989.38	lower amount owed than the vendor asserts
17) Murray Electric System 401 Olive St Po Box 1095 Murray, KY 42071	20-43597	Briggs & Stratton Corporation	1202	9/22/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$105,746.98 \$105,746.98	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$43,355.16	lower amount owed than the vendor asserts.
Praxair Distribution, Inc 4555 S Palo Verde Road, Ste 125 Tucson, AZ 85714	20-10575	Billy Goat Industries, Inc.	2	7/27/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$14,174.71 \$14,174.71	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$5,382.07 \$5,382.07	lower amount owed than the vendor asserts.
19) Praxair Distribution, Inc 4555 S Palo Verde Road, Ste 125 Tucson, AZ 85714	20-43597	Briggs & Stratton Corporation	123	8/12/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$3,517.64 \$0.00 \$70,021.69 \$73,539.33	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$42,491.79	lower amount owed than the vendor asserts.
20) Sandberg Phoenix & Von Gontard P.C. Sharon L. Stolte 4600 Madison Ave, Suite 1000 Kansas City, MO 64112	20-43597	Briggs & Stratton Corporation	2023	11/6/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$32,689.70 \$0.00 \$130,105.07 \$162,794.77	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$1,225.70 \$1,225.70	lower amount owed than the vendor asserts.

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asse Claim Amoun		Modified Clain Prio		Basis for Proposed Modification
) Sid Tool Co., Inc., D/B/A Msc Industrial Supply Co C/O Lynne B. Xerras, Esq. Holland & Knight Llp 10 St. James Avenue Boston, MA 02116	20-43597 Briggs & Stratton Corporation	293	8/27/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$303,528.86 \$303,528.86	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$82,424.28 \$82,424.28	The Debtors' books and records reflect lower amount owed than the vendor asserts.	
22) Smc Electric Supply Anna Squires 2503 Merva Rd Poplar Bluff, MO 63901-7046	20-43597	Briggs & Stratton Corporation	1159	9/21/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$93,912.78 \$93,912.78	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$88,317.21 \$88,317.21	Portions of the asserted claim are post petition invoices, which are liabilities assumed by the Court-approved buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.
Joshua Bruce 338 Business Circle Pelham, AL 35124	20-43597	Briggs & Stratton Corporation	1568	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$15,202.99 \$15,202.99	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$6,598.14	Portions of the asserted claim are post petition invoices, which are liabilities assumed by the Court-approved buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.
2747 Route 20 East Cazenovia, NY 13035	20-43597	Briggs & Stratton Corporation	384	9/8/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$24,584.80 \$24,584.80	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$17,837.72 \$17,837.72	The Debtors' books and records reflect lower amount owed than the vendor asserts.
5) Stratosphere Quality LLC 12024 Exit 5 Pkwy Fishers, IN 46037-7940	20-43597	Briggs & Stratton Corporation	1165	9/18/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$47,567.97 \$47,567.97	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$41,863.59 \$41,863.59	A portion of the asserted claim is a pos petition invoice, which is a liability assumed by the Court-approved buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.

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Claimant Name and Address	Case Number		Claim Number	Date Filed	Asser Claim Amount				Basis for Proposed Modification
26) Us Chrome Corporation Of Illinois	20-43597		1365	10/5/2020	Secured: Administrative:	\$0.00 \$0.00	Secured: Administrative:	\$0.00 \$0.00	lower amount owed than the vendor
305 Herbert Road					Priority:	\$0.00	Priority:	\$0.00	asserts
Herbert, IL 60145					Unsecured:	\$19,791.56	Unsecured:	\$10,915.54	
					Total:	\$19,791.56	Total:	\$10,915.54	
27) W.W. Grainger, Inc.	20-43597	Briggs & Stratton Corporation	2042	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$28,727.34	Administrative:	\$6,778.82	lower amount owed than the vendor
401 South Wright Road W4W.R47					Priority:	\$0.00	Priority:	\$0.00	asserts.
Janesville, WI 53546					Unsecured:	\$22,549.93	Unsecured:	\$18,208.62	
					Total:	\$51,277.27	Total:	\$24,987.44	
28) WE Energies	20-43597	Briggs & Stratton Corporation	947	9/16/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
Attn Bankruptcy					Priority:	\$0.00	Priority:	\$0.00	asserts.
333 W Everett St					Unsecured:	\$579,679.13	Unsecured:	\$194,168.81	
Milwaukee, WI 53203					Total:	\$579,679.13	Total:	\$194,168.81	

EXHIBIT A-2

Schedule of Reclassified Claims

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Exhibit A-2 - Reclass Claims Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asser Claim Amount		Modified Claim Prior		Basis for Proposed Modification
Advanced Maintenance LLC Advanced Maintenance 6666 S 20Th St Milwaukee, WI 53221-5226	20-43597	Briggs & Stratton Corporation	1359	9/23/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$7,900.00 \$0.00 \$0.00 \$7,900.00	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$7,900.00 \$7,900.00	The vendor provides a service, and therefore the portion of their claim asserted as an Administrative 503(b)(9) claim does not qualify as an Administrative claim.
2) Alsco American Industrial Div 4250 North 124Th Street Wauwatosa, WI 53222	20-43597	Briggs & Stratton Corporation	1476	10/6/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$1,185.66 \$0.00 \$3,936.63 \$5,122.29	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$5,122.29 \$5,122.29	The vendor provides a service, and therefore the portion of their claim asserted as an Administrative 503(b)(9) claim does not qualify as an Administrative claim.
3) Andrea Golvach 4392 N Wildwood Ave Shorewood, WI 53211	20-43597	Briggs & Stratton Corporation	1077	10/4/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$283,685.92 \$0.00 \$283,685.92	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$283,685.92 \$283,685.92	The claim is asserted on account of amounts owed under the Key Employee Savings and Investment Plan (KESIP), which does not qualify as a Priority claim.
4) Angela Smalley 1876 Ridge Dr East Troy, WI 53120	20-43597	Briggs & Stratton Corporation	1703	9/28/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$50,344.10 \$0.00 \$50,344.10	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$50,344.10 \$50,344.10	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.
5) Bryan Keith Dandridge 11011 W. North Avenue Apt. 374 Wauwatosa, WI 53226	20-43597	Briggs & Stratton Corporation	1805	9/28/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$4,176.14 \$0.00 \$4,176.14	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$4,176.14	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.

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Exhibit A-2 - Reclass Claims Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	r Debtor Name	Claim Number	Date Filed	Asse Claim Amoun		Modified Clain Prio		Basis for Proposed Modification	
6) Canastota N/C Corporation 121 West Center Street Canastota, NY 13032	20-43597		52	8/11/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$11,379.84 \$216,216.98 \$227,596.82	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$227,596.82 \$227,596.82	have determined the vendor does not provide labor within the context of section 507(a)(4) and the vendor is not entitled to a Priority claim for wages.	
7) David Thompson 5409 Bauers Drive West Bend, WI 53095	20-43597	Briggs & Stratton Corporation	829	11/26/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$13,650.00 \$12,659.27 \$26,309.27	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$26,309.27 \$26,309.27	\$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted	
8) Denise Thill 6622 Vista Ave Wauwatosa, WI 53213	20-43597	Briggs & Stratton Corporation	1070	10/4/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$1,338.00 \$16,350.00 \$17,688.00	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$17,688.00 \$17,688.00	\$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted	
9) Edward Wajda 9300 Conroy Windemere Rd. Po Box 2965 Windemere, FL 34786-9998	20-43597	Briggs & Stratton Corporation	709	9/22/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$95,840.99 \$0.00 \$95,840.99	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$95,840.99 \$95,840.99	amounts owed under the Key Employee Savings and Investment Plan (KESIP), which does not qualify as a Priority claim.	
10) Farrow Point Design Constance Collins 5725 Hoag Rd Rome, NY 13440-1605	20-43597	Briggs & Stratton Corporation	2477	11/17/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$2,046.00 \$0.00 \$0.00 \$2,046.00	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$2,046.00 \$2,046.00	received within the 20 day period preceding the bankruptcy filing date, and therefore do not qualify for 503(b)(9) treatment.	

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Exhibit A-2 - Reclass Claims Briggs & Stratton Corp., et al.

	Case							Amount and		
Claimant Name and Address	Number	Debtor Name	Number	Date Filed	Claim Amoun	t and Priority	Prior	ity	Basis for Proposed Modification	
11) Gregory Marchand	20-43597	Briggs & Stratton Corporation	336	9/1/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant asserts a Priority claim on	
					Administrative:	\$0.00	Administrative:	\$0.00	account of life insurance, which does not qualify as an Administrative claim.	
W269S2314 Creek Drive					Priority:	\$51,061.00	Priority:	\$0.00	quality as an Administrative claim.	
Waukesha, WI 53188					Unsecured:	\$0.63	Unsecured:	\$51,061.63		
					Total:	\$51,061.63	Total:	\$51,061.63		
12) Grunau Company Inc	20-43597	Briggs & Stratton Corporation	1570	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant is a contractor who provides	
					Administrative:	\$35,525.28	Administrative:	\$0.00	repair services to the Debtors' facilities	
1100 West Anderson Ct					Priority:	\$0.00	Priority:	\$0.00	and does not provide goods within the	
Oak Creek, WI 53154					Unsecured:	\$2,610.00	Unsecured:	\$38,135.28	context of section 503(b)(9).	
					Total:	\$38,135.28	Total:	\$38,135.28		
13) Jacob Lindmair	20-43597	Briggs & Stratton Corporation	1576	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant asserts a Priority claim on	
,					Administrative:	\$0.00	Administrative:	\$0.00	account of tuition reimbursement, which	
1385 Bluebird Dr					Priority:	\$5,172.59	Priority:	\$0.00	does not qualify as an Administrative	
Oconomowoc, WI 53066					Unsecured:	\$0.00	Unsecured:	\$5,172.59	claim.	
					Total:	\$5,172.59	Total:	\$5,172.59		
14) Jill M Firehammer	20-43597	Briggs & Stratton Corporation	1762	9/25/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant has already received	
,					Administrative:	\$0.00	Administrative:	\$0.00	\$13,650 of severance-related	
N8396 Schulz Rd					Priority:	\$13,650.00	Priority:	\$0.00	compensation, the maximum allowable	
Beaver Dam, WI 53916					Unsecured:	\$1,050.31	Unsecured:	\$14,700.31	under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted	
					Total:	\$14,700.31	Total:	\$14,700.31	claim qualifies as a Priority claim.	
15) Joel John Pavlik Jr	20-43597	Briggs & Stratton Corporation	433	8/28/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant asserts a Priority claim on	
,		20 1			Administrative:	\$0.00	Administrative:	\$0.00	account of tuition reimbursement, which	
5420 N Mohawk Ave					Priority:	\$4,477.93	Priority:	\$0.00	does not qualify as an Administrative	
Glendale, WI 53217					Unsecured:	\$0.00	Unsecured:	\$4,477.93	claim.	
					Total:	\$4,477.93	Total:	\$4,477.93		

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Exhibit A-2 - Reclass Claims Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asser Claim Amount		Modified Claim Prior		Basis for Proposed Modification
16) Lakewood Filters, Inc. 5030 N 124Th St Milwaukee, WI 53225	20-43597	20-43597 Briggs & Stratton Corporation	920	9/15/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$10,131.29 \$0.00 \$0.00 \$10,131.29	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$10,131.29 \$10,131.29	The goods sold by the vendor were not received within the 20 day period preceding the bankruptcy filing date, and therefore do not qualify for 503(b)(9) treatment.
17) Marvin Vissers 8940 S Patricia Blvd Oak Creek, WI 53154	20-43597	Briggs & Stratton Corporation	534	9/14/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$2,695.02 \$0.00 \$2,695.02	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$2,695.02 \$2,695.02	The amounts asserted as remaining and owed under COBRA do not qualify as a Priority claim.
18) Revere Electric Supply Co 926 State Street Racine, WI 53403	20-43597	Briggs & Stratton Corporation	1906	9/30/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$10,041.30 \$0.00 \$0.00 \$10,041.30	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$389.50 \$0.00 \$9,651.80 \$10,041.30	
19) Tech Photo 8247 Midland Dr Allenton, WI 53002-9755	20-43597	Briggs & Stratton Corporation	4	7/23/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$4,380.33 \$0.00 \$4,380.33	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$4,380.33 \$4,380.33	The vendor provides a service, and therefore the portion of their claim asserted as an Administrative 503(b)(9) claim does not qualify as an Administrative claim.
20) Thomas D Fredrickson 3075 S. Reno Drive New Berlin, WI 53151	20-43597	Briggs & Stratton Corporation	1968	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$23,158.00 \$0.00 \$23,158.00	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$23,158.00 \$23,158.00	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.

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Exhibit A-2 - Reclass Claims Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Claim Asserted Claimant Name and Address Number Debtor Name Number Date Filed Claim Amount and Priority		Modified Claim Priori		Basis for Proposed Modification				
21) Victor White 1725 Crystal Ln West Columbia, SC 29170	20-43597	Briggs & Stratton Corporation	2004	10/1/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$24,704.90 \$0.00 \$24,704.90	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$24,704.90 \$24,704.90	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.
22) Videotronix, Incorporated 401 West Travelers Trail Burnsville, MN 55337	20-43597	Briggs & Stratton Corporation	2036	10/2/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$933.68 \$0.00 \$36,905.73 \$37,839.41	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$37,839.41 \$37,839.41	The vendor provides a service, and therefore the portion of their claim asserted as an Administrative 503(b)(9) claim does not qualify as an Administrative claim
23) William Masch 19901 W National Ave New Berlin, WI 53146	20-43597	Briggs & Stratton Corporation	892	9/16/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$1,354.18 \$0.00 \$0.00 \$1,354.18	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$1,354.18 \$1,354.18	The claim is on account of a rebates owed to the employee, which do not qualify as an Administrative claim.
Wisconsin Steam Cleaner Sales Co., Inc. Wisconsin Steam 1704 Paramount Ct. Waukesha, WI 53186	20-43597	Briggs & Stratton Corporation	337	9/1/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$1,349.05 \$0.00 \$1,349.05	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$1,349.05 \$1,349.05	Goods associated with the claim were not received within the 20 day period preceding the bankruptcy filing date, and therefore do not qualify for 503(b)(9) treatment.

EXHIBIT A-3

Schedule of Reduced and Reclassified Claims

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Exhibit A-3 - Reduce & Reclass Claims

Briggs & Stratton Corp., et al.

Corporation 828	1648 10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$24,981.84 \$0.00 \$91,616.80 \$116,598.64 \$0.00 \$0.00 \$13,650.00 \$75,636.88 \$89,286.88	Secured: Administrative: Priority: Unsecured: Total: Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$17,974.32 \$0.00 \$57,211.54 \$75,185.86 \$0.00 \$0.00 \$33,495.00 \$33,495.00	Basis for Proposed Modification The Debtors' books and records reflect a lesser amount owed to the claimant. The claim includes an amount for COBRA health insurance, but the employee did not elect COBRA health insurance according to the Debtors' records.
	1648 10/7/2020	Administrative: Priority: Unsecured: Total: Secured: Administrative: Priority: Unsecured:	\$24,981.84 \$0.00 \$91,616.80 \$116,598.64 \$0.00 \$0.00 \$13,650.00 \$75,636.88	Administrative: Priority: Unsecured: Total: Secured: Administrative: Priority: Unsecured:	\$17,974.32 \$0.00 \$57,211.54 \$75,185.86 \$0.00 \$0.00 \$0.00 \$33,495.00	The claim includes an amount for COBRA health insurance, but the employee did not elect COBRA health insurance
Corporation 1648		Priority: Unsecured: Total: Secured: Administrative: Priority: Unsecured:	\$0.00 \$91,616.80 \$116,598.64 \$0.00 \$0.00 \$13,650.00 \$75,636.88	Priority: Unsecured: Total: Secured: Administrative: Priority: Unsecured:	\$0.00 \$57,211.54 \$75,185.86 \$0.00 \$0.00 \$0.00 \$33,495.00	The claim includes an amount for COBRA health insurance, but the employee did not elect COBRA health insurance
Corporation 1648		Unsecured: Total: Secured: Administrative: Priority: Unsecured:	\$91,616.80 \$116,598.64 \$0.00 \$0.00 \$13,650.00 \$75,636.88	Unsecured: Total: Secured: Administrative: Priority: Unsecured:	\$57,211.54 \$75,185.86 \$0.00 \$0.00 \$0.00 \$33,495.00	but the employee did not elect COBRA health insurance
Corporation 1648		Secured: Administrative: Priority: Unsecured:	\$0.00 \$0.00 \$13,650.00 \$75,636.88	Total: Secured: Administrative: Priority: Unsecured:	\$0.00 \$0.00 \$0.00 \$0.00 \$33,495.00	but the employee did not elect COBRA health insurance
Corporation 1648		Secured: Administrative: Priority: Unsecured:	\$0.00 \$0.00 \$13,650.00 \$75,636.88	Secured: Administrative: Priority: Unsecured:	\$0.00 \$0.00 \$0.00 \$33,495.00	but the employee did not elect COBRA health insurance
Corporation 1648		Administrative: Priority: Unsecured:	\$0.00 \$13,650.00 \$75,636.88	Administrative: Priority: Unsecured:	\$0.00 \$0.00 \$33,495.00	but the employee did not elect COBRA health insurance
		Priority: Unsecured:	\$13,650.00 \$75,636.88	Priority: Unsecured:	\$0.00 \$33,495.00	
		Unsecured:	\$75,636.88	Unsecured:	\$33,495.00	according to the Debtors' records.
		Total:	\$89,286.88	Total:	\$33,495.00	
2. 34	34 9/21/2020	Secured:	\$0.00	Secured:	\$0.00	Some invoices asserted as Administrative were determined by
	J. J.21.2020	Administrative:	\$251.94	Administrative:	\$3.75	the Debtors to be received outside the 20 day 503(b)(9)
		Priority:	\$0.00	Priority:	\$0.00	window. Invoices asserted in the claim were also determined
		Unsecured:	\$0.00	Unsecured:	\$240.93	to be post-petition invoices which were assumed by the Court
		Total:	\$251.94	Total:	\$244.68	appointed buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.
Corporation 2419	2419 11/12/2020) Secured:	\$0.00	Secured:	\$0.00	Some invoices asserted as Administrative were determined by
•		Administrative:	\$12,620.10	Administrative:	\$5,524.55	the Debtors to be received outside the 20 day 503(b)(9)
		Priority:	\$0.00	Priority:	\$0.00	window. Invoices asserted in the claim were also determined
		Unsecured:	\$0.00	Unsecured:	\$6,435.55	to be post-petition invoices which were assumed by the Court appointed buyer of substantially all of the Debtors' assets,
		Total:	\$12,620.10	Total:	\$11,960.10	Bucephalus Buyer, LLC.
	Corporation	Corporation 2419 11/12/2020	Administrative: Priority: Unsecured:	Administrative: \$12,620.10 Priority: \$0.00 Unsecured: \$0.00	Administrative: \$12,620.10 Administrative: Priority: \$0.00 Priority: Unsecured: \$0.00 Unsecured:	Administrative: \$12,620.10 Administrative: \$5,524.55 Priority: \$0.00 Priority: \$0.00 Unsecured: \$0.00 Unsecured: \$6,435.55

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI SOUTHEASTERN DIVISION

	§	Chapter 11
In re:	§	
	§	Case No. 20-43597-399
BRIGGS & STRATTON	§	
CORPORATION, et al.,	§	(Jointly Administered)
	§	
Debtors.	§	Hearing Date: October 7, 2021
	§	Hearing Time: 1:00 p.m. (Central Time)
	§	Hearing Location: Courtroom 5 North
	§	111 S. 10th St., St. Louis, MO 63102

THE PLAN ADMINISTRATOR'S TWENTY-SECOND OMNIBUS OBJECTION TO CLAIMS (REDUCED CLAIMS, RECLASSIFIED CLAIMS, AND REDUCED AND RECLASSIFIED CLAIMS)

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 CARRIE E. ESSENFELD, 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 SEPTEMBER 30, 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), respectfully represents as follows in support

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

of this omnibus objection to claims (the "Objection") on grounds that such claims should be reduced (the "Reduced Claims"), reclassified (the "Reclassified Claims"), or reduced and reclassified (the "Reduced and Reclassified Claims").

Accordingly, attached hereto as **Exhibit A-1** are those claims where the Plan Administrator seeks to reduce the claim. **Exhibit A-2** are those claims where the Plan Administrator seeks to reclassify the claim. **Exhibit A-3** are those claims where the Plan Administrator seeks to both reduce and reclassify the claim.

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-Second Omnibus Objection to Claims (Reduced Claims, Reclassified Claims, and Reduced and Reclassified 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 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**").
- 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 (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.

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].

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**"),⁴ reducing the Reduced Claims listed on **Exhibit A-1**, reclassifying the Reclassified Claims listed on **Exhibit A-2**, and both reducing and reclassifying the Reduced and Reclassified Claims listed on **Exhibit A-3**.

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 (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

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

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 disallowed.

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 the Debtor's Schedules. In connection therewith, the Plan Administrator and his professionals have reviewed the claims filed by individuals and entities listed on Exhibit A-1, Exhibit A-2 and Exhibit A-3 hereto (collectively, the "Claimants") and have concluded each 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)).

A. Reduced Claims

13. The Plan Administrator is objecting to the Reduced Claims listed on **Exhibit A-1** because the Plan Administrator believes that such claims overstate the amount of liability owed by the Debtors and/or because such claims fail to include sufficient documentation to support the full amount asserted. 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-1**.

B. Reclassified Claims

14. In addition to the Reduced Claims referenced in the previous paragraph, there are certain Claimants listed on **Exhibit A-2** who have asserted a classification in which no there is no basis and the Plan Administrator has determined that such Reclassified Claims are improperly classified in part and should be reclassified as general unsecured in whole.

C. Reduced and Reclassified Claims

Exhibit A-3 because the Claimants who filed such claims have both overstated the Debtor's liability as well as have asserted an improper classification. The Plan Administrator's professionals have reviewed each Reduced and Reclassified Claim, the supporting documentation filed therewith, and the Books and Records and have found no basis for the liability as asserted. Therefore, the Reduced and Reclassified Claims identified in Exhibit A-3 should be reduced and reclassified as set forth therein.

Reservation of Rights

16. 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

17. 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

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

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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: August 5, 2021 St. Louis, Missouri

Respectfully submitted,

CARMODY MACDONALD P.C.

/s Robert E. Eggmann

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Counsel to the Plan Administrator

EXHIBIT A-1

Schedule of Reduced Claims

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Exhibit A-1 - Reduce Claims Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asser Claim Amount		Modified Claim Prior		Basis for Proposed Modification
Chroma Systems Solutions, Inc. 19772 Pauling Foothill Ranch, CA 92610-2611	20-43597	Briggs & Stratton Corporation	840	9/29/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$55,336.80 \$55,336.80	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$46,114.00	The asserted claim contains a post- petition collections and service fee, which are not allowed.
2) David G Debaets 1418 Bedford Court Auburn, AL 36830	20-43597	Briggs & Stratton Corporation	1095	10/4/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$42,801.39 \$42,801.39	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$37,117.21 \$37,117.21	The Debtors' books and records reflect a lower allowed amount on account of the Key Employee Savings and Investment Plan (KESIP) than the asserted claim.
3) Dycos Services Inc 3014 White Horse Rd Greenville, SC 29611-7700	20-43597	Briggs & Stratton Corporation	455	9/10/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$65,120.82 \$65,120.82	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$30,924.57 \$30,924.57	Portions of the asserted claim are post- petition invoices, which are liabilities assumed by the Court-approved buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.
4) Ebco, Inc. 1330 Holmes Road Elgin, IL 60123	20-43597	Briggs & Stratton Corporation	158	8/10/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$42,074.18 \$42,074.18	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$19,412.76	The Debtors' books and records reflect a lower amount owed than the vendor asserts.
Jason A. Crouse, Cfo 750 E Broadway St Fortville, IN 46040-1550	20-43597	Briggs & Stratton Corporation	1184	9/22/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$16,016.30 \$16,016.30	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$9,075.30 \$9,075.30	The Debtors' books and records reflect a lower amount owed than the vendor asserts.

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asser Claim Amount		Modified Claim Priori		Basis for Proposed Modification
6) Genuine Parts Company	20-43597	Briggs & Stratton Corporation	723	9/23/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor
4625 River Green Parkway					Priority:	\$0.00	Priority:	\$0.00	asserts.
Atlanta, GA 30339					Unsecured:	\$40,406.36	Unsecured:	\$1,752.79	
					Total:	\$40,406.36	Total:	\$1,752.79	
7) Global Digital Instruments LLC	20-10575	Billy Goat Industries, Inc.	15	8/10/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor
151 Perinton Parkway					Priority:	\$0.00	Priority:	\$0.00	asserts.
Fairport, NY 14450					Unsecured:	\$26,387.10	Unsecured:	\$1,974.00	
					Total:	\$26,387.10	Total:	\$1,974.00	
8) Hartman Enterprises Inc	20-43597	Briggs & Stratton Corporation	262	8/26/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor
455 Elizabeth St					Priority:	\$0.00	Priority:	\$0.00	asserts
P.O. Box 360					Unsecured:	\$25,216.90	Unsecured:	\$19,028.10	
Oneida, NY 13421-2438					Total:	\$25,216.90	Total:	\$19,028.10	
9) I3 Product Development, Inc	20-43597	Briggs & Stratton Corporation	118	8/6/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor
1869 Haynes Drive					Priority:	\$0.00	Priority:	\$0.00	asserts
Sun Prairie, WI 53090					Unsecured:	\$63,348.75	Unsecured:	\$56,501.25	
					Total:	\$63,348.75	Total:	\$56,501.25	
10) ITW Dahti Seating	20-43597	Briggs & Stratton Corporation	740	9/24/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor
206 Byrne Industrial Drive					Priority:	\$0.00	Priority:	\$0.00	asserts
Rockford, MI 49341					Unsecured:	\$91,160.00	Unsecured:	\$73,619.91	
					Total:	\$91,160.00	Total:	\$73,619.91	

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Exhibit A-1 - Reduce Claims Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Assel Claim Amount		Modified Claim Prior		Basis for Proposed Modification
11) Keyence Corporation Of America	20-43597	Briggs & Stratton Corporation	75	8/4/2020		\$0.00	Secured:	\$0.00	
W. G. OCA					Administrative:	\$0.00	Administrative:	\$0.00	accorte
Keyence Corp. Of America					Priority:	\$0.00	Priority:	\$0.00	
669 River Drive Elmwood Park, NJ 07407-1361					Unsecured: Total:	\$67,699.10 \$67,699.10	Unsecured: Total:	\$61,420.86 \$61,420.86	
Elimwood Park, NJ U/4U/-1301					i otai:	\$67,099.10	rotar:	\$01,420.80	
12) Ko Manufacturing, Inc.	20-43597	Briggs & Stratton Corporation	612	9/17/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$22,788.00	Administrative:	\$12,895.20	lower amount owed than the vendor
Lee J. Viorel					Priority:	\$0.00	Priority:	\$0.00	asserts.
901 E. St. Louis Street, 20Th Floor					Unsecured:	\$0.00	Unsecured:	\$0.00	
Springfield, MO 65806					Total:	\$22,788.00	Total:	\$12,895.20	
13) Littler Mendelson, P.C.	20-43597	Briggs & Stratton Corporation	2107	10/6/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
Nicole Martin					Priority:	\$0.00	Priority:	\$0.00	asserts.
333 Bush Street, 34Th Floor					Unsecured:	\$141,129.52	Unsecured:	\$90,653.72	
San Francisco, CA 94104					Total:	\$141,129.52	Total:	\$90,653.72	
14) Magid Glove And Safety Mfg Co	20-43597	Briggs & Stratton Corporation	1463	10/6/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	
1300 Naperville Dr					Priority:	\$0.00	Priority:	\$0.00	asserts.
Romeoville, IL 60446-1043					Unsecured:	\$49,631.70	Unsecured:	\$41,499.71	
					Total:	\$49,631.70	Total:	\$41,499.71	
15) Milwaukee World Festival, Inc.	20-43597	Briggs & Stratton Corporation	1004	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	the Construction and Development
Frank Nicotera					Priority:	\$0.00	Priority:	\$0.00	Sponsorship Agreement.
639 E Summerfest Place					Unsecured:	\$500,000.00	Unsecured:	\$70,200.00	
Milwaukee, WI 53202-6216					Total:	\$500,000.00	Total:	\$70,200.00	

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Exhibit A-1 - Reduce Claims Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed		erted at and Priority	Modified Clain Prio		Basis for Proposed Modification
16) Mjo Industries 8000 Technology Parkway Huber Heights, OH 45424-1573	20-43597	Briggs & Stratton Corporation	987	10/1/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$72,466.32 \$72,466.32	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$64,989.38 \$64,989.38	lower amount owed than the vendor asserts
17) Murray Electric System 401 Olive St Po Box 1095 Murray, KY 42071	20-43597	Briggs & Stratton Corporation	1202	9/22/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$105,746.98 \$105,746.98	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$43,355.16 \$43,355.16	lower amount owed than the vendor asserts.
18) Praxair Distribution, Inc 4555 S Palo Verde Road, Ste 125 Tucson, AZ 85714	20-10575	Billy Goat Industries, Inc.	2	7/27/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$14,174.71 \$14,174.71	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$5,382.07	lower amount owed than the vendor asserts.
19) Praxair Distribution, Inc 4555 S Palo Verde Road, Ste 125 Tucson, AZ 85714	20-43597	Briggs & Stratton Corporation	123	8/12/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$3,517.64 \$0.00 \$70,021.69 \$73,539.33	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$42,491.79 \$42,491.79	lower amount owed than the vendor asserts.
20) Sandberg Phoenix & Von Gontard P.C. Sharon L. Stolte 4600 Madison Ave, Suite 1000 Kansas City, MO 64112	20-43597	Briggs & Stratton Corporation	2023	11/6/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$32,689.70 \$0.00 \$130,105.07 \$162,794.77	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$1,225.70 \$1,225.70	lower amount owed than the vendor asserts.

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed		erted at and Priority	Modified Claim Prior		Basis for Proposed Modification
21) Sid Tool Co., Inc., D/B/A Msc Industrial Supply Co	20-43597	Briggs & Stratton Corporation	293	8/27/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor
C/O Lynne B. Xerras, Esq.					Priority:	\$0.00	Priority:	\$0.00	asserts.
Holland & Knight Llp					Unsecured:	\$303,528.86	Unsecured:	\$82,424.28	
10 St. James Avenue					Total:	\$303,528.86	Total:	\$82,424.28	
Boston, MA 02116									
22) Smc Electric Supply	20-43597	Briggs & Stratton Corporation	1159	9/21/2020	Secured:	\$0.00	Secured:	\$0.00	
					Administrative:	\$0.00	Administrative:	\$0.00	petition invoices, which are liabilities
Anna Squires					Priority:	\$0.00	Priority:	\$0.00	assumed by the Court-approved buyer of substantially all of the Debtors' assets,
2503 Merva Rd					Unsecured:	\$93,912.78	Unsecured:	\$88,317.21	Bucephalus Buyer, LLC.
Poplar Bluff, MO 63901-7046					Total:	\$93,912.78	Total:	\$88,317.21	Bucepharus Buyer, EEC.
23) Southern Tool Specialist, Inc.	20-43597	Briggs & Stratton Corporation	1568	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	Portions of the asserted claim are post-
					Administrative:	\$0.00	Administrative:	\$0.00	petition invoices, which are liabilities
Joshua Bruce					Priority:	\$0.00	Priority:	\$0.00	assumed by the Court-approved buyer of
338 Business Circle					Unsecured:	\$15,202.99	Unsecured:	\$6,598.14	substantially all of the Debtors' assets,
Pelham, AL 35124					Total:	\$15,202.99	Total:	\$6,598.14	Bucephalus Buyer, LLC.
24) Stk Electronics, Inc. Dba Pelco Component Technologies	20-43597	Briggs & Stratton Corporation	384	9/8/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a
					Administrative:	\$0.00	Administrative:	\$0.00	lower amount owed than the vendor
2747 Route 20 East					Priority:	\$0.00	Priority:	\$0.00	asserts.
Cazenovia, NY 13035					Unsecured:	\$24,584.80	Unsecured:	\$17,837.72	
					Total:	\$24,584.80	Total:	\$17,837.72	
25) Stratosphere Quality LLC	20-43597	Briggs & Stratton Corporation	1165	9/18/2020	Secured:	\$0.00	Secured:	\$0.00	A portion of the asserted claim is a post-
		20 1			Administrative:	\$0.00	Administrative:	\$0.00	petition invoice, which is a liability
12024 Exit 5 Pkwy					Priority:	\$0.00	Priority:	\$0.00	assumed by the Court-approved buyer of
Fishers, IN 46037-7940					Unsecured:	\$47,567.97	Unsecured:	\$41,863.59	substantially all of the Debtors' assets,
, , , , , , , , , , , , , , , , , , , ,					Total:	\$47,567.97	Total:	\$41,863.59	Bucephalus Buyer, LLC.

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asser Claim Amount		Modified Claim Amount and Priority		and Basis for Proposed Modification	
26) Us Chrome Corporation Of Illinois	20-43597	Briggs & Stratton Corporation	1365	10/5/2020	Secured: Administrative:	\$0.00 \$0.00	Secured: Administrative:	\$0.00 \$0.00	lower amount owed than the vendor	
305 Herbert Road					Priority:	\$0.00	Priority:	\$0.00	asserts	
Herbert, IL 60145					Unsecured:	\$19,791.56	Unsecured:	\$10,915.54		
					Total:	\$19,791.56	Total:	\$10,915.54		
27) W.W. Grainger, Inc.	20-43597	Briggs & Stratton Corporation	2042	10/2/2020	Secured:	\$0.00	Secured:	\$0.00		
					Administrative:	\$28,727.34	Administrative:	\$6,778.82	lower amount owed than the vendor	
401 South Wright Road W4W.R47					Priority:	\$0.00	Priority:	\$0.00	asserts.	
Janesville, WI 53546					Unsecured:	\$22,549.93	Unsecured:	\$18,208.62		
					Total:	\$51,277.27	Total:	\$24,987.44		
28) WE Energies	20-43597	Briggs & Stratton Corporation	947	9/16/2020	Secured:	\$0.00	Secured:	\$0.00		
					Administrative:	\$0.00	Administrative:	\$0.00		
Attn Bankruptcy					Priority:	\$0.00	Priority:	\$0.00	asserts.	
333 W Everett St					Unsecured:	\$579,679.13	Unsecured:	\$194,168.81		
Milwaukee, WI 53203					Total:	\$579,679.13	Total:	\$194,168.81		

EXHIBIT A-2

Schedule of Reclassified Claims

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Exhibit A-2 - Reclass Claims Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asse Claim Amoun		Modified Clain Prio		Basis for Proposed Modification
1) Advanced Maintenance LLC Advanced Maintenance 6666 S 20Th St Milwaukee, WI 53221-5226	20-43597	Briggs & Stratton Corporation	1359	9/23/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$7,900.00 \$0.00 \$0.00 \$7,900.00	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$7,900.00 \$7,900.00	The vendor provides a service, and therefore the portion of their claim asserted as an Administrative 503(b)(9) claim does not qualify as an Administrative claim.
2) Alsco American Industrial Div 4250 North 124Th Street Wauwatosa, WI 53222	20-43597	Briggs & Stratton Corporation	1476	10/6/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$1,185.66 \$0.00 \$3,936.63 \$5,122.29	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$5,122.29 \$5,122.29	The vendor provides a service, and therefore the portion of their claim asserted as an Administrative 503(b)(9) claim does not qualify as an Administrative claim.
3) Andrea Golvach 4392 N Wildwood Ave Shorewood, WI 53211	20-43597	Briggs & Stratton Corporation	1077	10/4/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$283,685.92 \$0.00 \$283,685.92	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$283,685.92 \$283,685.92	The claim is asserted on account of amounts owed under the Key Employee Savings and Investment Plan (KESIP), which does not qualify as a Priority claim.
4) Angela Smalley 1876 Ridge Dr East Troy, WI 53120	20-43597	Briggs & Stratton Corporation	1703	9/28/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$50,344.10 \$0.00 \$50,344.10	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$50,344.10 \$50,344.10	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.
5) Bryan Keith Dandridge 11011 W. North Avenue Apt. 374 Wauwatosa, WI 53226	20-43597	Briggs & Stratton Corporation	1805	9/28/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$4,176.14 \$0.00 \$4,176.14	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$4,176.14	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.

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Exhibit A-2 - Reclass Claims Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asse Claim Amoun		Modified Clair Prio		Basis for Proposed Modification
6) Canastota N/C Corporation 121 West Center Street Canastota, NY 13032	20-43597	Briggs & Stratton Corporation	52	8/11/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$11,379.84 \$216,216.98 \$227,596.82	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$227,596.82 \$227,596.82	After reviewing the claim, the Debtors' have determined the vendor does not provide labor within the context of section 507(a)(4) and the vendor is not entitled to a Priority claim for wages.
7) David Thompson 5409 Bauers Drive West Bend, WI 53095	20-43597	Briggs & Stratton Corporation	829	11/26/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$13,650.00 \$12,659.27 \$26,309.27	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$26,309.27 \$26,309.27	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.
8) Denise Thill 6622 Vista Ave Wauwatosa, WI 53213	20-43597	Briggs & Stratton Corporation	1070	10/4/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$1,338.00 \$16,350.00 \$17,688.00	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$17,688.00 \$17,688.00	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.
9) Edward Wajda 9300 Conroy Windemere Rd. Po Box 2965 Windemere, FL 34786-9998	20-43597	Briggs & Stratton Corporation	709	9/22/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$95,840.99 \$0.00 \$95,840.99	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$95,840.99 \$95,840.99	The claim is asserted on account of amounts owed under the Key Employee Savings and Investment Plan (KESIP), which does not qualify as a Priority claim.
Constance Collins 5725 Hoag Rd Rome, NY 13440-1605	20-43597	Briggs & Stratton Corporation	2477	11/17/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$2,046.00 \$0.00 \$0.00 \$2,046.00	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$2,046.00 \$2,046.00	The goods sold by the vendor were not received within the 20 day period preceding the bankruptcy filing date, and therefore do not qualify for 503(b)(9) treatment.

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Exhibit A-2 - Reclass Claims Briggs & Stratton Corp., et al.

	Case				Asse		Modified Claim		
Claimant Name and Address	Number	Debtor Name	Number	Date Filed	Claim Amoun	t and Priority	Prior	ity	Basis for Proposed Modification
11) Gregory Marchand	20-43597	Briggs & Stratton Corporation	336	9/1/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant asserts a Priority claim on
					Administrative:	\$0.00	Administrative:	\$0.00	account of life insurance, which does not qualify as an Administrative claim.
W269S2314 Creek Drive					Priority:	\$51,061.00	Priority:	\$0.00	quality as an Administrative claim.
Waukesha, WI 53188					Unsecured:	\$0.63	Unsecured:	\$51,061.63	
					Total:	\$51,061.63	Total:	\$51,061.63	
12) Grunau Company Inc	20-43597	Briggs & Stratton Corporation	1570	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant is a contractor who provides
					Administrative:	\$35,525.28	Administrative:	\$0.00	repair services to the Debtors' facilities
1100 West Anderson Ct					Priority:	\$0.00	Priority:	\$0.00	and does not provide goods within the
Oak Creek, WI 53154					Unsecured:	\$2,610.00	Unsecured:	\$38,135.28	context of section 503(b)(9).
					Total:	\$38,135.28	Total:	\$38,135.28	
13) Jacob Lindmair	20-43597	Briggs & Stratton Corporation	1576	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant asserts a Priority claim on
,					Administrative:	\$0.00	Administrative:	\$0.00	account of tuition reimbursement, which
1385 Bluebird Dr					Priority:	\$5,172.59	Priority:	\$0.00	does not qualify as an Administrative
Oconomowoc, WI 53066					Unsecured:	\$0.00	Unsecured:	\$5,172.59	claim.
					Total:	\$5,172.59	Total:	\$5,172.59	
14) Jill M Firehammer	20-43597	Briggs & Stratton Corporation	1762	9/25/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant has already received
,					Administrative:	\$0.00	Administrative:	\$0.00	\$13,650 of severance-related
N8396 Schulz Rd					Priority:	\$13,650.00	Priority:	\$0.00	compensation, the maximum allowable
Beaver Dam, WI 53916					Unsecured:	\$1,050.31	Unsecured:	\$14,700.31	under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted
					Total:	\$14,700.31	Total:	\$14,700.31	claim qualifies as a Priority claim.
15) Joel John Pavlik Jr	20-43597	Briggs & Stratton Corporation	433	8/28/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant asserts a Priority claim on
,		20 1			Administrative:	\$0.00	Administrative:	\$0.00	account of tuition reimbursement, which
5420 N Mohawk Ave					Priority:	\$4,477.93	Priority:	\$0.00	does not qualify as an Administrative
Glendale, WI 53217					Unsecured:	\$0.00	Unsecured:	\$4,477.93	claim.
					Total:	\$4,477.93	Total:	\$4,477.93	

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Exhibit A-2 - Reclass Claims Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asser Claim Amount		Modified Claim Prior		Basis for Proposed Modification
16) Lakewood Filters, Inc. 5030 N 124Th St Milwaukee, WI 53225	20-43597	Briggs & Stratton Corporation	920	9/15/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$10,131.29 \$0.00 \$0.00 \$10,131.29	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$10,131.29 \$10,131.29	The goods sold by the vendor were not received within the 20 day period preceding the bankruptcy filing date, and therefore do not qualify for 503(b)(9) treatment.
17) Marvin Vissers 8940 S Patricia Blvd Oak Creek, WI 53154	20-43597	Briggs & Stratton Corporation	534	9/14/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$2,695.02 \$0.00 \$2,695.02	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$2,695.02 \$2,695.02	The amounts asserted as remaining and owed under COBRA do not qualify as a Priority claim.
Revere Electric Supply Co 926 State Street Racine, WI 53403	20-43597	Briggs & Stratton Corporation	1906	9/30/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$10,041.30 \$0.00 \$0.00 \$10,041.30	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$389.50 \$0.00 \$9,651.80 \$10,041.30	Portions of the asserted invoice were not received within the 20 day period preceding the bankruptcy filing date, and therefore do not qualify for 503(b)(9) treatment.
19) Tech Photo 8247 Midland Dr Allenton, WI 53002-9755	20-43597	Briggs & Stratton Corporation	4	7/23/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$4,380.33 \$0.00 \$4,380.33	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$4,380.33 \$4,380.33	The vendor provides a service, and therefore the portion of their claim asserted as an Administrative 503(b)(9) claim does not qualify as an Administrative claim.
20) Thomas D Fredrickson 3075 S. Reno Drive New Berlin, WI 53151	20-43597	Briggs & Stratton Corporation	1968	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$23,158.00 \$0.00 \$23,158.00	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$23,158.00 \$23,158.00	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.

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Exhibit A-2 - Reclass Claims Briggs & Stratton Corp., et al.

	Case		Claim		Asser	ted	Modified Claim Amount and Priority		Basis for Proposed Modification
Claimant Name and Address 21) Victor White 1725 Crystal Ln West Columbia, SC 29170	Number 20-43597	Debtor Name Briggs & Stratton Corporation	Number 2004	Date Filed 10/1/2020	Claim Amount and Priority				
					Secured: Administrative: Priority:	\$0.00 \$0.00 \$24,704.90	Secured: Administrative: Priority:	\$0.00 \$0.00 \$0.00	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable
					Unsecured: Total:	\$0.00 \$24,704.90	Unsecured: Total:	\$24,704.90 \$24,704.90	under Bankruptey Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.
22) Videotronix, Incorporated	20-43597	Briggs & Stratton Corporation	2036	10/2/2020	Secured: Administrative:	\$0.00 \$933.68	Secured: Administrative:	\$0.00 \$0.00	The vendor provides a service, and therefore the portion of their claim
401 West Travelers Trail Burnsville, MN 55337					Priority: Unsecured: Total:	\$0.00 \$36,905.73 \$37,839.41	Priority: Unsecured: Total:	\$0.00 \$37,839.41 \$37,839.41	Administrative claim
23) William Masch 19901 W National Ave New Berlin, WI 53146	20-43597	Briggs & Stratton Corporation	892	9/16/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$1,354.18 \$0.00 \$0.00 \$1,354.18	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$1,354.18 \$1,354.18	The claim is on account of a rebates owed to the employee, which do not qualify as an Administrative claim.
Wisconsin Steam Cleaner Sales Co., Inc. Wisconsin Steam 1704 Paramount Ct. Waukesha, WI 53186	20-43597	Briggs & Stratton Corporation	337	9/1/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$1,349.05 \$0.00 \$1,349.05	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$1,349.05 \$1,349.05	Goods associated with the claim were not received within the 20 day period preceding the bankruptey filing date, and therefore do not qualify for 503(b)(9) treatment.

EXHIBIT A-3

Schedule of Reduced and Reclassified Claims

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Exhibit A-3 - Reduce & Reclass Claims

Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted Claim Amount and Priority		Modified Claim Amount and Priority		Basis for Proposed Modification
Fastenal Company Legal Department	20-43597	Briggs & Stratton Corporation	828	9/29/2020	Secured: Administrative: Priority:	\$0.00 \$24,981.84 \$0.00	Secured: Administrative: Priority:	\$0.00 \$17,974.32 \$0.00	The Debtors' books and records reflect a lesser amount owed to the claimant.
2001 Theurer Blvd. Winona, MN 55987					Unsecured: Total:	\$91,616.80 \$116,598.64	Unsecured: Total:	\$57,211.54 \$75,185.86	
Dan R. Nelson 300 S. John Q. Hammons Pkwy, Suite 800 Springfield, MO 65806	20-43597	Briggs & Stratton Corporation	1648	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$13,650.00 \$75,636.88 \$89,286.88	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$33,495.00 \$33,495.00	The claim includes an amount for COBRA health insurance, but the employee did not elect COBRA health insurance according to the Debtors' records.
3) Probuilding Supply Inc 615 3Rd St Holdrege, NE 68949-2816	20-43598	Allmand Bros., Inc.	34	9/21/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$251.94 \$0.00 \$0.00 \$251.94	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$3.75 \$0.00 \$240.93 \$244.68	Some invoices asserted as Administrative were determined by the Debtors to be received outside the 20 day 503(b)(9) window. Invoices asserted in the claim were also determined to be post-petition invoices which were assumed by the Court appointed buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.
4) Ultra Tool And Manufacturing Inc Attn Melissa Karis W194N11811 Mecormick Dr Germantown, W1 53022-2464	20-43597	Briggs & Stratton Corporation	2419	11/12/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$12,620.10 \$0.00 \$0.00 \$12,620.10	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$5,524.55 \$0.00 \$6,435.55 \$11,960.10	Some invoices asserted as Administrative were determined by the Debtors to be received outside the 20 day 503(b)(9) window. Invoices asserted in the claim were also determined to be post-petition invoices which were assumed by the Court appointed buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.

EXHIBIT B

Halperin Claims Declaration

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI SOUTHEASTERN DIVISION

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

DECLARATION OF ALAN D. HALPERIN IN SUPPORT OF THE PLAN ADMINISTRATOR'S TWENTY-SECOND OMNIBUS OBJECTION TO CLAIMS (REDUCED CLAIMS, RECLASSIFIED CLAIMS, AND REDUCED AND RECLASSIFIED 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.
- 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, but not limited to, the 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

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

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competently to the 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 Twenty-Second Omnibus

Objection to Claims (Reduced Claims, Reclassified Claims, and Reduced and Reclassified 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 Claim,

all documentation provided by the claimant with respect to each Claim, the Debtors' respective

books and records, and the Schedules, and have determined that each Claim should be reduced,

reduced and reclassified, or disallowed.

I declare under penalty of perjury that, to the best of my knowledge and 4.

after reasonable inquiry, the foregoing is true and correct.

Dated: August 5, 202

/s/ Alan D. Halperin

Alan D. Halperin

Solely in His Capacity as Plan Administrator