

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION**

In re:	)	Chapter 11
BRIGGS & STRATTON	)	Case No. 20-43598-399
CORPORATION, <i>et al.</i> ,)	
	)	(Jointly Administered)
Debtors.)	
)	
	)	Objection Deadline: Sept 10, 2020
	)	Hearing Date: Sept. 17, 2020
	)	Hearing Time: 10:00 a.m. (Central Time)
	)	Hearing Location: Courtroom 7 North

**APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE RETENTION AND
EMPLOYMENT OF BERKELEY RESEARCH GROUP, LLC, AS FINANCIAL
ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

The Official Committee of Unsecured Creditors (the "Committee") of Briggs & Stratton Corporation, *et al.*, as debtors and debtors in possession (the "Debtors"), submits this application (the "Application") for an order¹ pursuant to Sections 328(a), 330, and 1103 of Title 11 of the United States Code (the "Bankruptcy Code"), Rule 2014(a) and 2016(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rules 2014(A) and 2016-2 of the Local Rules of the Bankruptcy Court for the Eastern District of Missouri (the "Local Rules"), authorizing the retention and employment of Berkeley Research Group, LLC ("BRG"), as financial advisor to the Committee. In support of this Application, the Committee submits the Declaration of Jay Borow (the "Borow Declaration") which is incorporated herein as Exhibit A. In further support of this Application, the Committee respectfully represents as follows:

¹ A copy of the proposed order will be made available on the case website at <https://cases.primeclerk.com/foresightenergy>.



JURISDICTION

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

2. The statutory predicates for the relief sought herein are sections 328(a), 330, and 1103(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(a), and Local Rules 2014(A) and 2016-2.

BACKGROUND

3. On July 20, 2020 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the “Cases”) with the United States Bankruptcy Court for the Eastern District of Missouri (the “Court”). The Debtors are authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these cases.

4. These chapter 11 cases are being jointly administered pursuant to Bankruptcy Rule 1015(b) and the Court’s *Order Directing Joint Administration of Chapter 11 Cases* (Dkt. No. 117), entered on July 21, 2020.

5. Additional information about the Debtors’ business and the events leading up to the Petition Date can be found in the *Declaration of Jeffrey Ficks, Financial Advisor of Briggs & Stratton Corporation,, In Support of the Debtors’ Chapter 11 Petitions and First Day Relief* (Dkt. No. 51), filed on the Petition Date, which is incorporated herein by reference.

6. On August 5, 2020 (the “Formation Date”), the Office of the United States Trustee for the Eastern District of Missouri (the “U.S. Trustee”) appointed the Committee. The Committee

is presently comprised of the following members: (i) Pension Benefit Guarantee Corporation, (ii) Wilmington Trust, N.A., (iii) Thomas R. Savage, (iv) James E. Brenn, (v), Hoffer Plastics Corporation, and (vi) A R North America.

7. On August 11, 2020, the Committee selected BRG to serve as its financial advisor. The Committee has also selected Brown Rudnick LLP (“Brown Rudnick”) to serve as its counsel and Doster Ullom & Boyle, LLC (“Doster” and together with Brown Rudnick “Counsel”) to serve as its local counsel. The Committee selected Pension Benefit Guaranty Corporation as its chairperson.

REQUESTED RELIEF AND REASONS THEREFOR

8. The Committee respectfully requests entry of an order pursuant to sections 328(a), 330, and 1103(a) of the Bankruptcy Code authorizing BRG to perform financial advisory services for the Committee that will be necessary during these Cases. The Debtors are a large, complex enterprise, and the Committee requires the services of an experienced financial advisor such as BRG to provide financial advisory services that are critical to the success of the Cases.

9. Immediately upon its selection, BRG commenced work on several time-sensitive matters and promptly devoted substantial resources to these Cases pending submission and approval of this Application. In order to allow BRG to be compensated for work performed prior to and after the submission of this Application, the Committee seeks to employ BRG as its financial advisor, effective as of August 11, 2020.

A. Qualifications of Professionals

10. BRG has significant qualifications and experience in providing the services contemplated herein. BRG’s Corporate Finance practice consists of senior financial, management consulting, accounting, and other professionals who specialize in providing restructuring,

transaction advisory, litigation support, solvency, and valuation assistance and providing a focus on viable solutions that maximize value for companies and creditors, typically in distressed business settings. BRG has acted as financial advisor, crisis manager, and corporate officer in middle market to large multinational restructurings across a wide array of industries. BRG's services include forensic analysis, plan development and implementation, and advice on sale/merger transactions. Moreover, the professionals at BRG have assisted and advised debtors, creditors, creditors' committees, bondholders, investors, and others in numerous bankruptcy cases, including Verity Health System of California; Westmoreland Coal Company; Peabody Energy Corporation, Orexigen Therapeutics, Inc., Sabine Oil & Gas Corp., Quicksilver Resources, Inc., Walter Energy, Arch Coal, 21st Century Oncology Holdings, Color Spot Holdings, The Weinstein Company, Aralez Pharmaceuticals, Real Industry, Inc. (Real Alloy), M & G USA Corporation, Chrysler (a.k.a. Old Carco LLC), MF Global Holdings, Ltd., Molycorp Inc., Nine West Holdings, Inc., Vitamin World, Inc., Reichhold Holdings US, Inc., Refco, Inc., Tropicana Entertainment, LLC, Spiegel Inc., W.R. Grace, Penson Worldwide, SemGroup, and Nortel.²

11. The Committee chose BRG to act as its financial advisor in these Cases based in large part on the experience outlined above. The Committee believes that BRG's services are necessary to enable the Committee to assess and monitor the Debtors' restructuring efforts in furtherance of the Committee's obligations to protect the interests of and maximize value for all unsecured creditors. Moreover, based on the experience of BRG's professionals in large, complex chapter 11 cases, the Committee believes that BRG is well-qualified to provide such services in a cost-effective, efficient and timely manner.

B. Services to be Rendered

² The professionals were employed in certain of these engagements prior to joining BRG.

12. BRG will provide such financial advisory services to the Committee and its legal advisors as deemed appropriate and necessary in order to advise the Committee during the course of these Cases. BRG intends to communicate regularly with the Committee and its legal advisors to ensure that the actual financial advisory services performed are appropriate based on the status of the Cases and needs of the Committee. The services to be rendered by BRG, which services may be subject to modification at the Committee's request, are necessary to enable the Committee to faithfully execute its statutory duties to unsecured creditors. The services to be provided by BRG will be at the request and direction of the Committee, so as to avoid duplicative efforts among the Committee's professionals retained in these cases.

13. Subject to further order of this Court, the Committee has requested that BRG render financial advisory services with respect to the following areas:

- a. Analyze the Debtors' assets (tangible and intangible) and possible recoveries to creditor constituencies under various scenarios and develop strategies to maximize recoveries;
- b. Review and provide analyses of any bankruptcy plan and disclosure statement relating to the Debtors including, the assessment of projections to ensure any plan of reorganization is supported by credible business and operational plans, and if appropriate, the development of any bankruptcy plans proposed by the Committee to assess their achievability;
- c. Advise and assist the Committee in its analysis and monitoring of the historical, current and projected financial affairs of the Debtors, including, schedules of assets and liabilities and statements of financial affairs;
- d. Develop and issue periodic monitoring reports to enable the Committee to evaluate effectively the Debtors' performance relative to projections, any 363 sale process (and subsequent wind-down activities), ability to realize or settle claims for avoidance actions, and any relevant operational issues, including liquidity, on an ongoing basis;

- e. Evaluate and participate in the Debtors' 363 sale process to ensure the adequacy of the process and that it proceeds in the most efficient manner to maximize recoveries to the unsecured creditors;
- f. Evaluate relief requested in cash management motion, including proper controls related to and financial transparency into intercompany and related party transactions;
- g. Evaluate the Debtors' proposed Debtor-in-Possession financing process and terms;
- h. Assist the Committee and Counsel in discussions and negotiations with various creditor constituencies regarding restructuring and case resolution;
- i. Analyze both historical and ongoing related party transactions and or material unusual transactions of the Debtors. Such analysis to include developing an oversight protocol with the Debtors' advisors to closely monitor such transactions to prevent value leakage;
- j. Monitor liquidity and cash flows throughout the cases and scrutinize cash disbursements and capital requirements on an on-going basis for the period subsequent to the commencement of these cases;
- k. Advise the Committee and Counsel in evaluating any court motions, applications, or other forms of relief, filed or to be filed by the Debtors, or any other parties-in-interest;
- l. Advise and assist the Committee in its assessment of the Debtors' employee needs and related costs, including any proposed employee retention plan or incentive plans to ensure they are appropriate plans in the context of the cases;
- m. Assess the Debtors' international operations and analyze the impact of any insolvency proceedings in foreign countries;
- n. Analyze the Debtors' business plan/ supply chain management/ operational restructuring and monitor the implementation of any strategic initiatives and prepare reports related thereto;
- o. Assist Counsel in evaluating all purported lien claims by creditors, including the validity and enforcement of such claims;

- p. Provide support for Counsel as necessary to address restructuring issues, including, but not limited to, plan of reorganization, valuation, and liquidity issues;
- q. Provide support to the Committee and Counsel regarding potential litigation strategies;
- r. Work with the Debtors' tax advisors to ensure that any restructuring or sale transaction is structured in a tax efficient manner;
- s. Monitor Debtors' claims management process, including analyzing claims and guarantees, and summarizing claims by entity;
- t. Advise the Committee in connection with any potential claims and causes of action, including preference payments, fraudulent conveyances, and other potential causes of action that the Debtors' estates may hold against insiders and/or third parties;
- u. Assist with the development and review of a cost/benefit analysis with respect to the assumption or rejection of various executory contracts and mineral leases;
- v. Attend Committee meetings and court hearings as may be required;
- w. Provide other services as may be requested by the Committee from time to time, including rendering expert testimony, issuing expert reports and/or preparing for litigation, valuation and/or forensic analyses that have not yet been identified but as may be requested from time to time by the Committee and its Counsel.

14. In addition to services related to these areas, BRG understands that it may be requested to participate, at the Committee's request and to the extent appropriate, in meetings and discussions with the Committee, the Debtors, and the other parties-in-interest and with their respective professionals.

15. BRG will coordinate all tasks with Counsel to achieve case efficiencies and avoid duplication of efforts. The Committee believes it is necessary to employ BRG as its financial advisor to render the foregoing professional services. In light of BRG's substantial experience and

expertise and the complex nature of the Debtors' businesses and financial affairs, the Committee believes that BRG is well qualified to advise it in these bankruptcy cases.

C. Use of Contractors

16. Notwithstanding anything in this Application to the contrary, BRG shall (i) to the extent that, with the prior written consent of the Committee, it uses the services of independent contractors or subcontractors (the "Contractors") in these cases, pass-through the cost of Contractors to the Debtors at the same rate that BRG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflict checks as required for BRG; and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

17. To the extent BRG requires services of its international divisions or personnel from specialized practices, the standard hourly rates for that international division or specialized practice will apply.

D. Professional Compensation

18. BRG has advised the Committee that it will charge its standard hourly rates for professional services rendered, plus reimbursement of actual and necessary expenses incurred by BRG. The professional fees shall be calculated by multiplying the hours worked by the standard hourly billing rates in effect for the specific personnel involved. The hourly rates charged by BRG for the services provided by its personnel differ based upon, among other things, each professional's level of experience, geographic differentials, and types of services being provided. In the ordinary course of business, BRG periodically revises its hourly rates to reflect promotions and other changes in personnel responsibilities, increases in experience, and increases in the cost of doing business.

19. BRG has advised the Committee that its fees will be commensurate with the fees

charged to its other clients and in other cases of this size (provided such clients are billed hourly). BRG has also advised the Committee that it intends to make application to the Court for allowance of its compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the terms of any order establishing procedures for interim compensation that may be entered in these Cases. BRG's compensation for services rendered on behalf of the Committee shall be fixed by the Court after due application.

20. For professional services, fees are based on BRG's standard hourly rates. The proposed rates of compensation, subject to final Court approval, are the customary hourly rates in effect when services are performed by the professionals and paraprofessionals who provide services to the Committee. The current standard hourly rates for BRG personnel that will work on this engagement are as follows:

	2020
Managing Director	\$825 - \$1,095
Director	\$625 - \$835
Professional Staff	\$295 - \$740
Support Staff	\$125-\$260

21. These hourly rates are subject to periodic adjustment, which shall be noted on the invoices for the first time period in which the revised rates become effective. The rates for the BRG professionals anticipated to be assigned to this engagement are as follows: Christopher J. Kearns (\$1,095), Jay Borow (\$1,095), Joe Vizzini (\$850), Ron Zaidman (\$825), George Koutouras (\$795), Albert Jiang (\$465), Jay Wu (\$465), Ryan Seuss (\$395), and Kyle Ozuna (\$280). BRG believes that its standard hourly rates are at or below those of national firms that it considers its peers.

22. Consistent with the firm's policy with respect to its other clients, BRG will charge for all other services provided and for other charges and disbursements incurred in rendering services to the Committee. These customary items include, among other things, travel and lodging expenses, business meals, costs of reproduction, research, communications, our legal counsel, any applicable sales or excise taxes and other direct expenses. Internal costs or overhead cost and document production services (including regular secretarial and word processing time) will not be charged for separately.

23. BRG will also request compensation for any time and expenses (including, without limitation, reasonable legal fees and expenses) that may be incurred in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of BRG's performance of these services.

24. BRG acknowledges that neither the Committee, its constituents, nor any of its advisors or professionals (including, but not limited to Counsel), shall be liable for the fees, expenses or other amounts payable to BRG.

25. Regardless of the time and manner of interim compensation, BRG understands that, subject to this Court's orders, BRG will be required to follow the procedures for final allowance of fees at the end of the bankruptcy cases.

26. No promises have been received by BRG nor any independent contractor or employee, thereof as to payment or compensation in connection with these Cases other than in accordance with the provisions of Section 504 of the Bankruptcy Code. Except for internal agreements among the employees of BRG regarding the sharing of revenue or compensation, neither BRG nor any of its employees has entered into an agreement or understanding to share

compensation with any other entity as described in Section 504 of the Bankruptcy Code and Bankruptcy Rule 2016.

E. Disinterestedness of Professionals

27. To the best of the Committee's knowledge and based upon and subject to the disclosures made in the Borow Declaration filed contemporaneously herewith, BRG is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code and the Committee is satisfied that (i) BRG represents no interest adverse to the Committee, the Debtors, their estates, or any other party in interest in the matters upon which it is to be engaged and that its employment is in the best interest of the estates; (ii) BRG and the Managing Directors and Directors of BRG do not have any financial interest or business with the Debtors; (iii) BRG has no connection with the U.S. Trustee or any other person employed in the office of the U.S. Trustee; and (iv) BRG has no connection with the bankruptcy judge approving the employment of BRG as the Committee's financial advisor. BRG has not provided, and will not provide, any professional services to the Debtors, any other creditors, other parties in interest, or their respective attorneys and accountants with regard to any matter related to these Chapter 11 Cases.

F. Indemnification Provision

28. In connection with our engagement to provide consulting services to the Committee, the Debtors agree to indemnify and hold harmless BRG against any and all losses, claims, damages, liabilities, penalties, judgments, awards, costs, fees, expenses and disbursements including, without limitation, defending any action, suit, proceedings or investigation (whether or not in connection with a proceeding or litigation in which BRG is a party), directly or indirectly, caused by, related to, based upon, arising out of or in connection with the engagement of BRG or any services rendered pursuant to such engagement, unless there is a final non-appealable order of

a court of competent jurisdiction, finding BRG directly liable for gross negligence or willful misconduct. The foregoing indemnification obligations of the Debtors shall survive any termination of this Agreement. These indemnification provisions extend to the members, employees, representatives, agents, independent contractors, counsel and affiliates of BRG. All requests for payment of indemnity provided herein shall be made by means of an application and review of the Bankruptcy Court in accordance with an order of the Bankruptcy Court approving the Committee's engagement of BRG.

29. Except in the case of conduct by BRG or its agents involving gross negligence, willful misconduct, reckless misconduct, or fraud, BRG shall not be liable under this agreement to the Committee or their respective successors, assigns or affiliates for damages in excess of the amount of the fees paid hereunder to BRG. The terms of this paragraph shall survive the termination of this agreement and such commitments shall extend upon the terms set forth in this paragraph to any controlling person, director, officer, employee or affiliate of BRG.

30. The Committee has agreed that BRG shall not be liable for any delays resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

31. Except in the case of conduct by BRG or its agents involving gross negligence, willful misconduct, reckless misconduct, or fraud, the Committee has agreed that the parties shall not be liable to each other for any consequential, incidental, special or punitive damages, nor shall BRG be liable for direct compensatory damages in excess of the fees actually received by BRG for the performance of services hereunder.

32. The Committee submits that the indemnification, contribution, and reimbursement

provisions reflected in the Engagement Letter are customary and reasonable terms of engagement for financial advisors for engagements of this type in cases in this and other districts and thus should be approved.

33. BRG acknowledges that neither the Committee nor any of its individual members shall have any liability for the indemnity.

EFFECTIVE DATE OF RETENTION

34. The Committee requested that BRG immediately start working upon its selection as financial advisor before this Application could be heard or approved. Accordingly, BRG began performing services for the Committee on August 11, 2020. The Committee requests that the retention of BRG be approved effective as of August 11, 2020.

NO PRIOR REQUEST

35. No prior request for the relief sought herein has been made to this Court by the Committee in these cases.

NOTICE

36. Notice of this Application will be provided to the parties set forth on the Core Parties List maintained by the Debtors. The Committee respectfully submits that, in light of the nature of the relief requested, no further notice is necessary or required.

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WHEREFORE, the Committee respectfully requests the entry of an order pursuant to Bankruptcy Code § 328 and 1103 authorizing the Committee to retain and employ BRG as its financial advisor to perform the services that will be necessary during these chapter 11 bankruptcy cases, effective as of August 11, 2020, and granting such other further relief as is just and proper.

Dated: August 28, 2020

Respectfully submitted,

The Official Committee of Unsecured Creditors of
Briggs & Stratton Corporation, *et al.*

By: /s/ Cynthia Wong
Cynthia Wong
Pension Benefit Guarantee Corporation

*Chair of the Official Committee of Unsecured
Creditors of Briggs & Stratton Corporation, et
al.*

Filed by:

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*Proposed Counsel to the Official Committee of
Unsecured Creditors*

Exhibit A

Borrow Declaration

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION**

In re:	)	Chapter 11
BRIGGS & STRATTON	)	Case No. 20-43598-399
CORPORATION, <i>et al.</i> ,)	
	)	(Jointly Administered)
Debtors.)	
)	

**DECLARATION OF JAY BOROW IN SUPPORT OF APPLICATION FOR ENTRY
OF AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF
BERKELEY RESEARCH GROUP, LLC, AS FINANCIAL ADVISOR TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2014(A) of the Local Rules of Bankruptcy Procedure of the United States Bankruptcy Court for the Eastern District of Missouri (the “Local Rules”), and 28 U.S.C. § 1746 **JAY BOROW**, hereby declares as follows:

1. I am a Managing Director of Berkeley Research Group, LLC (“BRG”), a professional services firm with numerous offices throughout the country. I am duly authorized to make this declaration (the “Declaration”) on behalf of BRG. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I could and would testify thereto.¹

2. I submit this Declaration in support of the application (“Application”)² of the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) seeking entry of an order authorizing the Committee to employ BRG as financial advisor to the Committee, effective as of August 11, 2020,

¹ Certain of the disclosures set forth herein relate to matters within the knowledge of other professionals at BRG and are based on information provided by them.

²Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

pursuant to sections 328, 330, and 1103(a) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (as amended, the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016(a) and Local Rules 2014(A) and 2016-2.

3. On August 11, 2020, the Committee selected BRG to serve as its financial advisor, to perform financial advisory and litigation support services in connection with these chapter 11 cases (the “Cases”). Since its retention by the Committee, BRG has become familiar with the Debtors’ businesses and financial affairs, and is therefore particularly qualified to serve as the Committee’s financial advisor.

A. Qualifications of Professionals

4. BRG is well-suited to act as financial advisor to the Committee in these Cases. BRG has acted as financial advisor, crisis manager, and corporate officer in middle market to large multinational restructurings across a wide array of industries. BRG’s Corporate Finance practice has experience in restructuring, transaction advisory, litigation support, solvency and valuation matters and provided a focus on viable solutions that maximize value for companies and creditors. BRG’s services include forensic analysis, plan development and implementation, and advice on sale/merger transactions. Moreover, the professionals at BRG have assisted and advised debtors, creditors, creditors’ committees, bondholders, investors, and others in numerous bankruptcy cases, including Verity Health System of California; Westmoreland Coal Company; Peabody Energy Corporation, Orexigen Therapeutics, Inc., Sabine Oil & Gas Corp., Quicksilver Resources, Inc., Walter Energy, Arch Coal, 21st Century Oncology Holdings, Color Spot Holdings, The Weinstein Company, Aralez Pharmaceuticals, Real Industry, Inc. (Real Alloy), M & G USA Corporation, Chrysler (a.k.a. Old Carco LLC), MF Global Holdings, Ltd., Molycorp Inc., Nine West Holdings,

Inc., Vitamin World, Inc., Reichhold Holdings US, Inc., Refco, Inc., Tropicana Entertainment, LLC, Spiegel Inc., W.R. Grace, Penson Worldwide, SemGroup, and Nortel.³

B. Services to be Rendered

5. BRG has agreed to provide financial advisory services to the Committee pursuant to the terms of the Application. BRG's work product will encompass only matters that come to its attention in the course of its work that BRG perceives to be significant in relation to the objectives of its engagement. Because of the time and scope limitations implicit in BRG's engagement and the related limitations on the depth of BRG's analyses and the extent of BRG's verification of information, BRG may not discover all such matters or perceive their significance. Accordingly, BRG will be unable to and will not provide assurances in its work product concerning the integrity of the information used in its analyses and on which BRG's findings and advice to the Committee may be based. BRG understands, and the Committee acknowledges, that BRG is not being requested to perform an audit nor to apply generally accepted auditing standards or procedures. BRG understands, and the Committee acknowledges, that BRG is entitled, in general, to rely on the accuracy and validity of the data disclosed to it or supplied to it by employees and representatives of the Debtors. BRG will not, nor is BRG under any obligation to, update data submitted to it or review any other areas unless the Committee specifically request us to do so. BRG's work will be performed on a reasonable "level-of-effort" basis; that is, the circumstances of BRG's engagement may cause its advice to be limited in certain respects based upon, among other matters, the extent of sufficient and available data and the opportunity for supporting investigations in the time period.

C. Use of Contractors

³ The professionals were employed in certain of these engagements prior to joining BRG.

6. Notwithstanding anything in this Application to the contrary, BRG shall (i) to the extent that, with the prior written consent of the Committee, it uses the services of independent contractors or subcontractors (the “Contractors”) in these cases, pass-through the cost of Contractors to the Debtors at the same rate that BRG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflict checks as required for BRG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

7. To the extent BRG requires services of its international divisions or personnel from specialized practices, the standard hourly rates for that international division or specialized practice will apply.

8. The terms and conditions of BRG’s proposed retention were negotiated between the Committee and BRG, and reflect the parties’ mutual agreement as to the substantial efforts that will be required in this engagement.

D. Professional Compensation

9. As discussed and agreed to with the Committee, for purposes of this engagement, and with respect to the services to be provided, BRG will be entitled to receive as compensation for its services, fees based on hours worked times rates, plus reimbursement of actual and necessary expenses incurred by BRG.

10. For professional services, fees are based on BRG’s standard hourly rates. The proposed rates of compensation, subject to final Court approval, are the customary hourly rates in effect when services are performed by the professionals and paraprofessionals who provide services to the Committee. The hourly rates charged by BRG for the services provided by its personnel differ based upon, among other things, each professional’s level of experience, geographic differentials, and types of services being provided. Hourly rates are subject to periodic adjustment (typically the first of the new calendar year) to reflect promotions and other changes in

personnel responsibilities, increases in experience, and increases in the cost of doing business. The current standard hourly rates for the BRG personnel that will work on this engagement are as follows:

	2020
Managing Directors	\$825 - \$1,095
Directors	\$625 - \$835
Professional Staff	\$295 - \$740
Support Staff	\$125-\$260

11. These standard hourly rates are subject to periodic adjustment, which shall be noted on the invoices for the first time period in which the revised rates become effective. The rates for the BRG professionals anticipated to be assigned to this engagement are as follows: Christopher J. Kearns (\$1,095), Jay Borow (\$1,095), Joe Vizzini (\$850), Ron Zaidman (\$825), George Koutouras (\$795), Albert Jiang (\$465), Jay Wu (\$465), Ryan Seuss (\$395), and Kyle Ozuna (\$280). We believe that our standard hourly rates are at or below those of national firms that we consider our peers.

12. Consistent with BRG's policy with respect to its other clients, BRG will charge for all other services provided and for other charges and disbursements incurred in rendering services to the Committee. These customary items include, among other things, travel and lodging expenses, business meals, costs of reproduction, research, communications, our legal counsel, any applicable sales or excise taxes and other direct expenses. Internal costs or overhead cost and document production services (including regular secretarial and word processing time) will not be charged for separately.

13. BRG will also request compensation for any time and expenses (including, without limitation, reasonable legal fees and expenses, except in the case of legal fees pertaining to any fee

defense) that may be incurred in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of BRG's performance of these services.

14. BRG intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules (including any order adopting any guidelines promulgated by the Office of the United States Trustee), and any additional procedures that may be established by the Court in the Cases.

15. BRG acknowledges that neither the Committee, its constituents, nor any of its advisors or professionals (including, but not limited to, Counsel) shall be liable for the fees, expenses or other amounts payable to BRG.

16. No promises have been received by BRG, nor any employee, thereof as to payment or compensation in connection with these cases other than in accordance with the provisions of Section 504 of the Bankruptcy Code. Except for internal agreements among the employees of BRG regarding the sharing of revenue or compensation, neither BRG nor any of its employees has entered into an agreement or understanding to share compensation as described in Section 504 of the Bankruptcy Code and Bankruptcy Rule 2016.

E. Disinterestedness of Professionals

17. BRG is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code because BRG and its Managing Directors and Directors:

- (a) are not creditors, equity security holders or insiders of the Debtors;
- (b) are not and were not, within two years before the Petition Date, directors, officers, or employees of the Debtors; and

(c) do not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors or for any other reason.

18. Moreover, to the best of my knowledge, information and belief formed after reasonable inquiry, BRG, its Managing Directors and Directors, and the engagement team have no interests that are materially adverse to the Debtors' estates or the creditors in these Cases.

19. In an abundance of caution, BRG hereby discloses that BRG represents the Official Committee of Unsecured Creditors in the bankruptcy cases of TP RemainCo, LLC (f/k/a Techniplas, LLC) and its affiliated debtors. Briggs & Stratton Corporation is a customer of Techniplas.

20. To determine BRG's relationship with the parties-in-interest identified by the Committee to BRG, in preparing this Declaration, I caused the names of the parties set forth in Exhibit A-1, which is attached hereto, to be submitted to BRG's internal conflicts procedures. This list was compiled by reviewing various documents submitted by the Debtors' counsel to the Court, including their retention documents. Accordingly, BRG is relying on the accuracy and completeness of this information in connection with our conflict review and disclosure. BRG's internal conflicts procedures consist of the querying of the parties in interest, as listed on Exhibit A-1 within an internal computer database containing the names of individuals and entities that are present or former client of BRG and all of its affiliate, subsidiary and parent entities⁴. To the best of my knowledge, information and belief, neither I nor any other Managing Director or Director of BRG has any connection with or holds any interest adverse to the Debtors, their estates,

⁴ All references and statements contained herein referring to BRG that pertain to disinterestedness and disclosures of relationships with parties in interest, refer collectively to Berkeley Research Group, LLC and all of its affiliate, subsidiary, and parent entities.

creditors, shareholders, or any other party in interest herein or their respective attorneys in the matters for which BRG is proposed to be employed, except that BRG has provided other consulting services, and may in the future provide such services, to certain of the Debtors' creditors or other parties-in-interest in matters unrelated to the Debtors' cases. As set forth in Exhibit A-2, which is attached hereto, BRG has certain relationships with certain parties-in-interest in these cases, but such relationships are unrelated to either the Debtors or these cases.

21. None of the engagements set forth above or in Exhibit A-2 are related to these cases.

22. Further, as part of its diverse practice, BRG appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Also, BRG has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, BRG has in the past, may currently and will likely in the future, work with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Debtors in matters upon which BRG is to be employed, and none are in connection with these cases.

23. From time to time, BRG may be asked to value and manage the liquidation of assets of investment funds. Such investment funds could, from time to time, take positions in debt or equity of the Debtors, without BRG's knowledge or consent. BRG has no pecuniary interest in such investment funds, nor will BRG profit from the value realized from the sale of their interests in the Debtors. Under such circumstances, if BRG is providing valuation work on any debt or equity securities of the Debtors for any investment fund for the duration of this engagement, then

the BRG employee undertaking such work will be restricted and have no access to the confidential information of the Debtors. Moreover, to the extent any employee of BRG is utilized on this engagement for valuation expertise (and, accordingly, given access to confidential information of the Debtors), for the duration of this engagement that employee will not perform any valuation work on any debt or equity securities of the Debtors for any investment fund.

24. To the best of my knowledge, BRG has not been engaged to assist any entity or person other than the Committee on matters relating to, or in connection with, these cases. If this Court approves the proposed employment of BRG by the Committee, then BRG will not accept any engagement or perform any services in these cases for any entity or person other than the Committee. BRG may, however, continue to provide professional services to, and engage in commercial or professional relationships with, entities or persons that may be creditors of the Debtors in these cases; provided, however, that such services do not and will not relate to, or have any direct connection with, these cases.

25. I am not related or connected to and, to the best of my knowledge, no other Managing Director or Director of BRG or member of the engagement team is related or connected to any United States Bankruptcy Judge or District Judge for the Eastern District of Missouri, or the United States Trustee for the Eastern District of Missouri or to any employee in the offices thereof.

26. To the extent I discover any additional facts bearing on the matters described herein and required to be disclosed during the period of the Committee's retention of BRG, I will supplement the information contained in this Declaration.

27. I understand that the Committee requires knowledgeable consultants to provide essential professional services in these cases. I understand that the Committee has selected BRG as its financial advisor because of the firm's diverse experience and extensive knowledge in the

field of bankruptcy. I believe BRG is well qualified to perform these services in an efficient manner and represent the Committee's interests in these cases.

28. I understand that the Committee believes that BRG's employment is in the best interests of the Debtors and their estates and creditors. Because of BRG's extensive experience in business reorganizations and mergers and acquisitions as well as its familiarity with the Debtors' business operations, I believe that BRG is exceptionally well qualified to serve as the Committee's financial advisor.

29. The foregoing constitutes the statement of BRG pursuant to sections 504 and 1103 of the Bankruptcy Code, Bankruptcy Rules 2014(a), 2016(b) and 5002, and Local Rule 2014.

Dated: August 28, 2020

/s/ Jay Borow
Jay Borow

Exhibit A-1

LIST OF POTENTIAL PARTIES IN INTEREST

Debtor

ALLMAND BROS., INC
BILLY GOAT INDUSTRIES, INC
BRIGGS & STRATTON CORPORATION
BRIGGS & STRATTON INTERNATIONAL,
INC
BRIGGS & STRATTON TECH LLC

Debtor Affiliate

B&S SWITZERLAND (DENMARK)
B&S SWITZERLAND L.R.O. (DUBAI, UAE)
B&S SWITZERLAND L.R.O. (INDIA)
B&S SWITZERLAND L.R.O. (RUSSIA)
BRANCO MOTORES LTDA
BRIGGS & STRATTON (CHONGQING)
ENGINE CO, LTD
BRIGGS & STRATTON (MALAYSIA) SDN.
BHD.
BRIGGS & STRATTON (SHANGHAI)
INTERNATIONAL TRADING CO, LTD
BRIGGS & STRATTON AG (NORWAY)
BRIGGS & STRATTON AG
(SWITZERLAND)
BRIGGS & STRATTON AG MERKEZI
ISVICRE ISTANBUL MERKEZ SUBESI
(TURKEY)
BRIGGS & STRATTON AG TURKIYE
IRTIBAT BUROSU (TURKEY)
BRIGGS & STRATTON AUSTRALIA PTY.
LIMITED
BRIGGS & STRATTON AUSTRIA
GESELLSCHAFT M.B.H.
BRIGGS & STRATTON CANADA, INC
BRIGGS & STRATTON CORPORATION
FOUNDATION, INC
BRIGGS & STRATTON CZ, S.R.O. (CZECH)
BRIGGS & STRATTON FRANCE
BRIGGS & STRATTON GERMANY GMBH
BRIGGS & STRATTON IBERICA, S.L.
(SPAIN)
BRIGGS & STRATTON INDIA PRIVATE
LIMITED

BRIGGS & STRATTON INTERNATIONAL
AG (SWITZERLAND)
BRIGGS & STRATTON INTERNATIONAL
HOLDING B.V. (NETHERLANDS)
BRIGGS & STRATTON INTERNATIONAL,
INC
BRIGGS & STRATTON ITALY S.R.L.
BRIGGS & STRATTON JAPAN K.K.
BRIGGS & STRATTON LIMITED
LIABILITY COMPANY
BRIGGS & STRATTON MANAGEMENT
(SHANGHAI) CO, LTD
BRIGGS & STRATTON MEXICO SRL DE
C.V.
BRIGGS & STRATTON NETHERLANDS
B.V.
BRIGGS & STRATTON NEW ZEALAND
LIMITED
BRIGGS & STRATTON RSA
(PROPRIETARY) LIMITED
BRIGGS & STRATTON SWEDEN
AKTIELBOLAG
BRIGGS & STRATTON U.K. LIMITED
BUSINESS HEALTH CARE GROUP OF
WISCONSIN LLC
DAIHATSU - BRIGGS CO LTD
GURU VENTURES, INC
ISTANBUL MERKEZ SUBESI (TURKEY)
Nikki America Fuel Systems LLC
Picospray, Inc
Power Distributors LLC
Starting USA Corporation
VICTA LAWN CARE PTY. LTD
VICTA LIMITED

**Other Names Used by the Debtor - Last 8
Years**

BRIGGS & STRATTON POWER PRODUCTS
GROUP

Former Affiliate and Entity - Last 3 Years

BRIGGS & STRATTON MEXICO S.A. DE
C.V.

BSH GENERATORS LLC
Picospray, Inc

Director

Andrea L. Golvach
BRIAN C. WALKER
CHARLES I. STORY
DAVID J. RODGERS
FRANK M. JAEHNERT
HAROLD L. REDMAN
HENRIK C. SLIPSAGER
JEFFREY R. HENNION
KATHRYN M. BUONO
KEITH R. MCLOUGHLIN
MARK A. SCHWERTFEGER
Patricia L. Kampling
RANDALL R. CARPENTER
SARA A. GREENSTEIN
Thomas H. Rugg
Todd J. Teske
William H. Reitman

Officer

Andrea L. Golvach
CHARLES FORTNER
DAVID J. RODGERS
DONALD W. KLENK
ERIC T. CHACK
HAROLD L. REDMAN
HIROMASA OHNO
JEFFREY M. ZEILER
KATHRYN M. BUONO
MARK A. SCHWERTFEGER
Michael F. Hanneman
RACHELE M. LEHR
RANDALL R. CARPENTER
Thomas H. Rugg
Thomas M. Burkard
Todd J. Teske
Toyotaka Tesaki
William H. Reitman

Entity Affiliated with Officers and Directors

American Water Works Company
Artic Glacier
BRAND HOLDINGS LLC
BRAUNABILITY INC

CAMPBELL SOUP COMPANY
CARLYLE INVESTMENT MANAGEMENT
LLC
CASCADE ENGINEERING
COOPER TIRE
CSC SERVICEWORKS, INC
DAVENPORT UNIVERSITY
DR. EMIL NUTRITION
ECS GROUP, INC
FIDELITY
GENTEX CORPORATION
HURON CAPITAL
ITRON, INC
JUBILEE ASSOCIATION & SOUP KITCHEN
LANDSCAPE FORMS
LENNOX INTERNATIONAL, INC
LITHKO CONTRACTING
LYDALL INC
Milwaukee School Of Engineering
MRA
National Association Of Corporate Directors
National Materials Corp.
Nordson Corporation
Northern Middle Tennessee Workforce
Development
PROJECT RETURN
PURESTAR
Stephen A. Wynn Institute For Vision Research
(University Of Iowa)
Stevens Institute Of Technology
The Wisconsin Chapter Of The Nature
Conservancy
Universal Forest Products
Walfam Ventures LLC
Woodside Ventures, Inc
YCS INC

**Former Owner and Affiliate of Former
Directors and Owners**

BILLY GOAT PROPERTIES
DREW COATES
HUNCH FAMILY LIMITED
PARTNERSHIPS
Viktor Coates

Former Director

BENJAMIN D. DUKE

JAMES HUMPHREY
MARKUS BERNI
MAURIZIO STELLA

Former Officer

Anthony Colin Dodds
DAVID G DEBEATS
WILLIAM W. COATES, IV

Joint Venture Partner

DAIHATSU MOTOR CO
Nikki America

Significant Shareholder

BLACKROCK, INC
BRANDES INVESTMENT PARTNERS, LP
DIMENSIONAL FUND ADVISORS, LP
GMT CAPITAL CORP.
The Vanguard Group, Inc

Intercompany Lender

BRIGGS & STRATTON (CHONGQING)
ENGINE CO, LTD
BRIGGS & STRATTON (SHANGHAI)
INTERNATIONAL TRADING CO, LTD
BRIGGS & STRATTON INTERNATIONAL
AG

Debtor Professional

ALPHA IR
CARMONDY MACDONALD P.C.
ERNST & YOUNG LLP
FOLEY & LARDNER LLP
HOULIHAN LOKEY CAPITAL, INC
KURTZMAN CARSON CONSULTANTS
LLC
REPUTATION PARTNERS
Weil, Gotshal & Manges LLP

Debtor Counsel - Non Restructuring Matters

Adams Pluck
Andrus Intellectual Property Law LLP
Arnold & Porter Kaye Scholer LLP
Baker & McKenzie - Cis, Limited - Russia
Baker & McKenzie LLP
Baker & McKenzie, Australia
Bär & Karrer Ltd.

BARKER BRETTELL LLP
BECK, CHAET, BAMBERGER & POLSKY,
S.C.
BLAKE, CASSELS & GRAYDON LLP
(ONTARIO, CANADA)
BOND SCHOENECK & KING, PLLC
Boss & Young
BRIGGS & STRATTON CORPORATION
BROWN & JAMES
BUELOW VETTER BUIKEMA OLSON &
VLIET LLC
BURNS WHITE LLC
CETRULO LLP
CHENHALLS NISSEN, S.C.
Clarke Modet & Co
Clint Lawyers and Mediators
CORPORATION SERVICE COMPANY
CORSEARCH INC
CPA GLOBAL LIMITED
CRIVELLO CARLSON SC
DARGER ERRANTE YAVITZ & BLAU LLP
Davies Collision Cave Pty Ltd.
DAVIS WRIGHT TREMAINE LLP
DEMARCO INTELLECTUAL PROPERTY
LLC
DUANE MORRIS LLP
Eversheds Sutherland Limited
FAEGRE DRINKER BIDDLE & REATH LLP
FAIRCLOTH MELTON SOBEL & BASH
LLC
FOLEY & LARDNER LLP
FORD & HARRISON LLP
FOX ROTHSCHILD LLP
Fromont Briens
Gerlach
GODFREY & KAHN, S.C.
GOLDBERG SEGALLA LLP
GORDON & REES LLP
GQ Employment Law LLP
GREENBERG TRAURIG, PA
Grunecker, Kinkeldey, Stockmair
HANSEN REYNOLDS LLC
Hansen Riederer Dickinson Crueger
HAYNSWORTH SINKLER BOYD, PA
IMAI, TADLOCK, KEENEY & CORDERY
Intellectual Property Associates

IPAN INTELLECTUAL PROPERTY
ASSOCIATES NETWORK LLC
KEAN MILLER LLP
KELLEY JASONS MCGOWAN SPINELLI &
HANNA
KING & SPALDING LLP
KOPKA PINKUS DOLIN PC 04-3597929 - IL
& IN
LATHROP GPM LLP
LITTLER MENDELSON, PC
LOEB & LOEB
MacPherson+Kelley Lawyers
Magnell & Partners Advokatfirma KB
Marks & Clerk Hong Kong
Mazutti Ribas Stern Sociedade de Advogados
MCCARTER & ENGLISH LLP
McCormick Law Firm
McElroy, Deutsch, Mulvaney & Carpenter LLP
Mcmillan LLP
Miles & Stockbridge, P.C.
NTD PATENT & TRADE MARK AGENCY
LIMITED
Ogletree Deakins Nash Smoak & Stewart, Pc
PCS Paruch Chrusciel Schiffter
Perkins Coie LLP
Ploum Rotterdam Law Firm
QUARLES & BRADY LLP
RASSERS ADVOCATEN
RATHE IP LAW
REED SMITH LLP
Rouse & Co International LLP
Rouse Frets White Goss Gentile Rhodes, P.C.
RUMBERGER, KIRK & CALDWELL, PA
SANDBERG, PHOENIX & VON GONTARD,
PC
SANDLER, TRAVIS & ROSENBERG, PA
SHUMAKER, LOOP & KENDRICK LLP
SMITH MOORE LEATHERWOOD LLP
SPENCER FANE LLP
Spruson & Ferguson
Sunray Intellectual Property Attorney's
Swartz Campbell LLC
TA LAWYERS
TA LAWYERS GKJ
Vanguard
Von Briesen & Roper, S.C.

Walder Wyss Ltd.
Weil, Gotshal & Manges LLP
White & Williams
Zhong Lun Law Firm

**Ordinary Course Professional Service
Provider**

Aon Consulting Inc
Avalara Inc
Baker Tilly Virchow Krause LLP
BLACKLINE
CORPTAX
DELOITTE & TOUCHE LLP
DELOITTE TAX LLP
DUCHARME MCMILLEN & ASSOCIATES
INC
GOOSSEN & SCHULTZ CPAS LLP
GRANT THORNTON LLP
KPMG LLP
Mercer Human Resource Consulting
Pricewaterhousecoopers LLP
PWC INTERNATIONAL ASSIGNMENT
SERVICES
RED FLAG GROUP INC
RSM US LLP
Tax Resource Group Inc
Vertex
Wisconsin Property Tax Consultants

Financial Institution

Bank Of America, NA
BMO WEALTH MANAGEMENT
JPMORGAN CHASE
Sun Trust
U.S. BANK NA
Wells Fargo Bank NA

Indenture Trustee

Wells Fargo Bank NA
Wilmington Trust Company

Creditor Professional - Indenture Trustee

PRYOR CASHMAN LLP
Asset Based Lender
Bank Of America, NA
Bank Of Montreal
CIBC BANK USA

FIRST MIDWEST BANK
JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION
KEYBANK NATIONAL ASSOCIATION
U.S. BANK NA
U.S. National Bank Association
Wells Fargo Bank NA

Creditor Professional - ABL
FTI CONSULTING
LATHAM & WATKINS LLP

6.875% Senior Note Holder
ALTRIUS CAPITAL MANAGEMENT
Amalgamated Bank
American Business & Personal Insur
American Enterprise Investment Services Inc
Apex Clearing Corporation
Axos Clearing LLC
Bank Of New York Mellon Corp/The Barings
LLC
BB&T SECURITIES LLC
BITCO GENERAL INSURANCE CORP
BITCO NATIONAL INSURANCE CO
BMO HARRIS BANK NA/TRUST
BMO NESBITT BURNS INC/CDS
BNP PARIBAS, NEW YORK BRANCH/BNP
PARIBAS PRIME BROKERAGE
CUSTODIAN
BNY MELLON GLOBAL MANAGEMENT
LTD
BOFA SECURITIES, INC
BRINKER CAPITAL INC
BROWN BROTHERS HARRIMAN & CO
CANAL INSURANCE CO
CANDRIAM INVESTORS GROUP
CANDRIAM LUXEMBOURG
CATALYST CAPITAL ADVISORS LLC
CHARLES SCHWAB & CO, INC
CLARK CAPITAL MANAGEMENT GROUP
INC
COHANZICK MANAGEMENT
COMERICA BANK
CROSSINGBRIDGE ADVISORS LLC
D. A. DAVIDSON & CO
E*TRADE SECURITIES LLC
EDWARD D. JONES & CO

EUROCLEAR BANK SA/NV
EWING ASSET MANAGEMENT
FIRST BALLANTYNE
FIRST WESTERN CAPITAL
MANAGEMENT
FULCRA ASSET MANAGEMENT
GALLIARD CAPITAL MANAGEMENT
GOLDHILL INVESTMENTS
GOLDMAN SACHS & CO LLC
GREAT WEST CASUALTY CO
GREAT-WEST CAPITAL MANAGEMENT
LLC
GREAT-WEST LIFE ASSURANCE CO/THE
GSO CAPITAL PARTNERS
HILLTOP SECURITIES INC
HOLBROOK HOLDINGS
INTERACTIVE BROKERS RETAIL EQUITY
CLEARING
INTL FCSTONE FINANCIAL INC
INVESCO LTD
INVESCO POWERSHARES CAPITAL
MANAGE
J.P. MORGAN SECURITIES LLC/JPMC
JANNEY MONTGOMERY SCOTT LLC
JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION
KEYBANK NATIONAL ASSOCIATION
KRANE FUNDS ADVISORS LLC
L&S ADVISORS INC
LGT CAPITAL PARTNERS FL AG/LIECHTE
LGT CAPITAL PARTNERS
LTD/SWITZERLAND
LOOMIS SAYLES & COMPANY
LPL FINANCIAL CORPORATION
LYSANDER FUNDS LTD
MACKAY SHIELDS LLC
MACKENZIE FINANCIAL CORP
MANAGED ASSET PORTFOLIOS
MANUFACTURERS ALLIANCE
INSURANCE C
Merrill Lynch, Pierce, Fenner & Smith
Incorporated/8862 Mlpf&S Ts Sub
Morgan Stanley Smith Barney LLC
MUFG UNION BANK, NA
Murchinson Ltd
National Financial Services LLC

New Generation Advisors
New Jersey Division Of Investment
New York Life Insurance CO
New York Life Investment Mgt
Old Republic Asset Management
Old Republic General Insurance Cor
Old Republic Insurance CO
Old Republic Life Insurance CO
Old Republic National Title Insura
Old Republic Security Assurance CO
Old Republic Surety CO
Oppenheimer & CO Inc
Penderfund Capital Management
Pennsylvania Manufacturers Association
Pennsylvania Manufacturers Indemnity
Pershing LLC
Power Corp Of Canada
Principal Life Insurance
PUTNAM INVESTMENTS LLC
RAYMOND JAMES & ASSOCIATES, INC
RBC CAPITAL MARKETS LLC
RELIANCE TRUST COMPANY/FIS
GLOBAL PLUS
RELIANCE TRUST COMPANY/FIS
TRUSTDESK MKE
RELIANCE TRUST COMPANY/SWMS1
RELIASTAR LIFE INSURANCE CO
RIVERPARK ADVISORS LLC
ROBERT W. BAIRD & CO INCORPORATED
SEI PRIVATE TRUST COMPANY/C/O GWP
SKYLANDS CAPITAL MANAGEMENT
SKYROCK INVESTMENT MANAGEMENT
State Street Bank And Trust Company
Stifel, Nicolaus & Company Incorporated
TD Ameritrade Clearing, Inc
The Bank Of New York Mellon/Mellon Trust
Of New England, National Association
The Northern Trust Company
U.S. Bancorp Investments, Inc
U.S. BANK NA
UBS Financial Services Inc
UMB Bank, National Association
Vanguard Marketing Corporation
Voya Insurance & Annuity CO
Voya Retirement Insurance & Annuit
Wedbush Securities Inc/P3

Wells Fargo & CO
Wells Fargo Bank NA
Wells Fargo Clearing Services LLC
Wells Fargo Securities LLC
Whitebox Advisors

Creditor Professional - 6.875% Senior Notes
GIBSON DUNN & CRUTCHER LLP
IMPERIAL CAPITAL LLC

Hedge Counterparty
Bank Of America Merrill Lynch
Bank Of Montreal
JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION
PNC BANK
U.S. BANK NA

Letter of Credit Counterparty
American Alternative Insurance Corporation
Bank Of America Scranton Standby Trade
Operations
Bank Of America, NA
ELAVON FINANCIAL SERVICES DAC
JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION
SENTRY INSURANCE A MUTUAL
COMPANY
U.S. BANK NA
Washington County
Wells Fargo Capital Finance Corporation
Canada (Successor In Interest To Ge
Commercial Distribution Finance Canada)
Wells Fargo Commercial Distribution Finance
LLC
Zurich American Insurance Company

Insurance Provider
ACE AMERICAN INSURANCE COMPANY
AIG INTERNATIONAL
American International Group, Inc (Aig)
AXA XL AMERICA, INC
Axis Employment Practices Liability
Axis Insurance Company
BERKLEY INSURANCE COMPANY
CHUBB
CHUBB SPECIALTY INSURANCE

CNA SPECIALTY LINES
CONTINENTAL CASUALTY
CORPORATION
ENDURANCE AMERICAN INSURANCE
COMPANY
EVANSTON INSURANCE COMPANY
FEDERAL INSURANCE COMPANY
GEMINI INSURANCE COMPANY
GREAT AMERICAN INSURANCE GROUP
MAGNA CARTA INSURANCE, LTD
MARSH JLT SPECIALTY
MARSH USA INC
National Union Fire Insurance Company Of
Pittsburgh, PA
Premium Funding Associates, Inc
QBE INSURANCE CORPORATION
SAFETY NATIONAL CASUALTY
CORPORATION
SOMPO INTERNATIONAL
Stock Insurance Company
Transportation Insurance Company
Travelers Casualty And Surety Company Of
America
Travelers Property Casualty Company Of
America
Westpac Banking Corporation
Willis (Bermuda) Limited
Willis Limited
Willis Towers Watson Midwest, Inc
WNA LONDON
XL INSURANCE AMERICA, INC
Zurich American Insurance Company/Zurich
Surety

Stalking Horse Bidder

KPS Capital Partners, LP

**Professional Service Provider to Stalking
Horse Bidder**

Alvarez & Marsal
Aon
Deloitte Accounting
Kirkland & Ellis
KPMG LLP
LITTLER MENDELSON, PC
McKinsey & Company
PwC

Spilman Thomas & Battle
Wood Group

Significant Litigation Involving Debtor

CLAUDIA HARTKE V. ANDRE Y. SEGAL
ET AL.
EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION CHARGE RELATED TO
BETHANY BOHMANN
EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION CHARGE RELATED TO
JURLINE BAKER
EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION CHARGE RELATED TO
MAGGIE MARTINEZ
EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION CHARGE RELATED TO
RHONDA TRIPLET
EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION CHARGE RELATED TO
RONNIE PATTERSON
EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION CHARGE RELATED TO
SANDRA STEVENS
ESTATE OF VISAKAY, WILLIAM V.
BRIGGS & STRATTON CORPORATION.
LITIGATION DISCRIMINATION CLAIMS
OF LEWIS ALEXANDER - ALABAMA
FEDERAL COURT
Missouri Commission On Human Rights /
Equal Employment Opportunity Charge
Related To Sandy Deering
Pending Appeal - Related To Dismissal Of A
Discrimination Charge Alleged By John Ford
- Wisconsin Labor & Industry Review
Commission
The Exmark Litigation
Wisconsin Department Of Workforce
Development, Equal Rights Division,
Complaint Related To Michael Marty
Wisconsin Department Of Workforce
Development, Equal Rights Division,
Complaint Related To Zeljko Djvkic
Workers' Compensation Retaliation Claim -
Dion Harper Plaintiff - Lee County, AL
Circuit Court

Party to Potential Litigation

RUSSELL, CLARENCE

Party with UCC Filings Against Debtors

CISCO SYSTEMS CAPITAL

CORPORATION

CITIBANK NA

CITIBANK NA ITS BRANCHES

SUBSIDIARIES AND AFFILIATES

DE LAGE LANDEN FINANCIAL SERVICES
INC

DIE-TECH AND ENGINEERING INC

HAGEMEYER NORTH AMERICA INC

HARTWIG INC

HYG FINANCIAL SERVICES, INC

JPMORGAN CHASE BANK NA AS

COLLATERAL AGENT

JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION

Mitsubishi Turbocharger And Engine America,
Inc

Morris South LLC

National Bank

SALEM TOOLS INC

TCF Equipment Finance A Division Of TCF

Thompson Tractor CO Inc

Tristate Machinery Inc

Other Significant Contract Counterparty

ATACO Steel Products Corp.

Block Midland Group

Brenda Kelley

Catamount Constructors, Inc.

Elgin Fastner Group, LLC

FIDELITY INVESTMENTS/FIDELITY

WORKPLACE SERVICES LLC

FIDELITY MANAGEMENT TRUST

COMPANY

FIDELITY STOCK PLAN SERVICES, LLC

FIDELITY WORKPLACE SERVICES LLC

First Industrial Realty Trust

FLEXITI FINANCIAL INC

G3 Industries

Georgia Deer Farm

Harcross Chemicals Inc.

Mazak Optonics Corp.

Milwaukee Brewers Baseball Club, L.P.

Northpoint Commercial Finance Canada Inc

Northpoint Commercial Finance LLC

Octane Lending, Inc

Pro Metal Works, LLC

Propulse

Roller Bearing Company of America

SHEFFIELD FINANCIAL

Southgate Lease Services, Inc.

Southgate Leasing Corporation

Synchrony Bank (Formerly Ge Capital Retail
Bank)

Western Equipment Finance, Inc

Landlord

AJ&V FRANKLIN TRUSTEES

BURKE BUSINESS PARK LLC

BURLEIGH PARTNERS LLC

FERRIS INDUSTRIES, INC

FORT MOTTE LLC

FR GEORGIA LLC

GOODMAN GROUP

HAROLD H LUIKEN & SONS

HUNCH FAMILY LIMITED PARTNERSHIP

KRS PROPERTY LLC

LEEDS INDUSTRIAL PARK, INC

LEWIS LOGISTICS

LINCOLN PROPERTY COMPANY

Mid-South Investments, Inc

Murray Lumber Inc

Nikki America Fuel Systems LLC

One Stone LLC

ONX3 LLC

REILLY LOGISTICS LLC

ROGER AND TAMA SUNDQUIST

ROTH INVESTMENT HOLDINGS LLC

SMI SNP INC / SIMPLICITY

MANUFACTURING

Swift Rental Properties

TI INVESTORS OF GERMANTOWN I LLC

Lessor - Other than Landlord

Badger Industrial Trucks, Inc

BNP PARIBAS

Penske Truck Leasing CO

Pitney Bowes

RICOH AMERICAS CORPORATION

Toyota Financial Services

Weaver Business Machines
Yale Equipment Services Inc
Yes Equipment And Services, Inc

Major Competitor

ALFRED KARCHER GMBH & CO
DEERE & COMPANY
GENERAC POWER SYSTEMS, INC
HONDA MOTOR CO, LTD
HOP
KAWASAKI HEAVY INDUSTRIES, LTD
KOHLER CO
Metalcraft Of Mayville, Inc
MTD CONSUMER LAWN MOWERS
SCAG POWER EQUIPMENT
Techtronic Industries
The Toro Company

Top Customer - Overall

HUSQVARNA OUTDOOR POWER
JOHN DEERE POWER PRODUCTS
LOWE'S CORPORATION
MTD PRODUCTS INC
Ningbo Daye Garden
The Toro Company
Wells Fargo Commercial Distribution Finance
LLC

Top Customer - Engines

AL-KO PRODUCTION
Bad Boy Inc
EXCEL INDUSTRIES INC
FOGO SP. Z O.O.
GATOR TAIL LLC
GENERAC POWER
HUSQVARNA OUTDOOR
HUSQVARNA POLAND SP
INTIMIDATOR INC
JSC KRASNY OCTIABR
MASPORT LIMITED
Metalcraft Of Mayvil
Mordge Manufacturin
MTD HUNGARIA KFT
Ningbo Daye Garden
Power Distributors
STIGA S.P.A
Stiga Slovakia

STIHL
Sumec Hardware & Too
Toro Consumer
Yurah Corp Bsas

Top Customer - Products

ACE HARDWARE US
AHERN RENTAL
Amazon Europe
Amazon US
BUNNINGS
CADCO DISTRIBUTION
CANADIAN TIRE CORP
CATERPILLAR CORPORATION
COSTCO
ECOMM1
FIABA SRL
GOLDEN EAGLE DIST. CORP.
HILAIRE VAN DER HAEGHE
ISEKI FRANCE SAS
ISEKI-MASCHINEN-GMBH
LEPCO
LOWES CANADA
MASKINHANDLER INDKOBSRINGEN A/S
Menards
O'Connor's Lawn & Garden
Oscar Wilson Engine & Parts Inc
Pace Distribution
SABRE FRANCE
SEARS
Sunstate Equipment
T2_CO-OP
United Rental

Top Vendor

A R NORTH AMERICA
ACCENTURE INTERNATIONAL LIMITED
ACCORD MANUFACTURING INC
ACCURATE FABRICATION LLC
ACHIEVEMENT CENTER EASTER SEALS
ADVANTAGE COMPONENTS INC
AISLE LOGIC INC
ALLIED METAL COMPANY
ALPHA SINTERED METALS INC
American Honda Motor Company Inc
Anderson Industrial Engines
Argus International LLC

AT&T
BOSSARD NORTH AMERICA INC
BRIGGS & STRATTON CORP OFFICE
BUILD
BURKE BUSINESS PARK LLC
CANASTOTA N/C CORP
CDW LLC
CHANGZHOU GLOBE CO LTD
CHANGZHOU TCOSTAR TOOLS CO LTD
CHONGQING YUXIN PINGRUI
ELECTRONIC
COILPLUS, INC
CRIVELLO CARLSON SC
CUMBERLAND PLASTIC SOLUTIONS
CUTTING TOOLS INC
D & H INDUSTRIES
DBS COMPANY LTD
DE AMERTEK CORP
DEVRIES INTERNATIONAL
DIEMASTERS MANUFACTURING INC
DONALDSON COMPANY INC
DUTCHLAND PLASTICS LLC
EAST PENN MANUFACTURING CO INC
ELOFIC INDUSTRIES LIMITED
ENGINEERED EXHAUST SYSTEM/B-T
EQUITY INDUSTRIAL SHERRILL LP
ESMARK STEEL GROUP MIDWEST
ESSEX GROUP INC
EUROL B.V.
FEDERAL MOGUL CORPORATION
FEDERAL MOGUL SEVIERVILLE INC
FEMCO INC
FISHER BARTON BLADES INC
FLAMBEAU CORPORATION
FONG CHEN PLASTICS TECH IND
FREUDENBERG-NOK
FUTURA VORSORGESTIFTUNG
G H TOOL & MOLD INC
GKN SINTER METALS
GREAT CENTRAL TURF INC
GREEN BAY PACKAGING INC
GVS FILTRATION INC
HOFFER PLASTICS CORPORATION
HOME DEPOT INC
HYDRO-GEAR LP
IHI AGRI-TECH CORPORATION

IMPERIAL ZINC CORPORATION
JIANGSU JIANGHUAI ENGINE CO LTD
JOHNSON ELECTRIC NORTH AMERICA
INC
JONCO INDUSTRIES
JONES PLASTIC & ENGINEERING CO LLC
KANTONALE FINANZVERWALTUNG
KING & SPALDING LLP
KJM CUSTOM COMPONENTS LLC
KULICKE & SOFFA INDUSTRIES INC
L & S LANGCO PROPERTIES LLC
LASER AMP
LELAND POWELL FASTENERS LLC
LG CHEM, LTD
LIMESTONE HOLDINGS INC
LUDLOW MANUFACTURING INC
LYDALL SEALING SOLUTIONS INC
MANITOWOC TOOL & MANUFACTURING
LLC
MARATHON HEALTH LLC
MARTIN WHEEL CO INC
Mercury Marine
Metal Conversions Ltd
Metal Technologies
Metals USA Carbon Flat Rolled Inc
Monitor Manufacturing Company
Motion Industries Inc
MTD HUNGARIA KFT
Nantong Woteli Machinery
National Information Solutions
National Metalwares LP
Ogura Industrial Corp
One Stone LLC
ONX3 LLC
Orchid Monroe LLC
Plastic Components Inc
Plastocon Inc
Poplar Bluff Tool & Die
Position Logic LLC
Precision Cable Assemblies Inc
PRO UNLIMITED INC
QUALITY MANUFACTURING COMPANY
R R DONNELLEY & SONS COMPANY
REVERE PLASTICS SYSTEMS LLC
ROI SOLUTIONS LLC

RUIXING CARBURETOR
MANUFACTURING
SCHAEFER TOOL & MFG CO INC
SEATS INCORPORATED
SENTRY STEEL SERVICE INC
SHANDONG HUASHENG PESTICIDE
SHEFFIELD FINANCIAL A DIV OF BB&T
Square Stamping Mfg Corp
SST BEARING CORPORATION
Starting USA Corporation
Successfactors Inc
Sumec Hardware And Tools CO Ltd
Suzhou Erma Machinery CO, Ltd
Synchrony Bank
The Carlstar Group LLC
THE IFH GROUP INC
Thermotech LLC
Thomson Plastics Inc
Toll Transport Pty Ltd
Torch Import & Export CO Ltd
Towne Realty Commercial
Trans International LLC
Trend Technologies LLC
Turning Stone Casino
Tutelar Technologies Inc
Two Rivers Marketing
U S Bank Corporate Payment System
Valvoline (Australia) Pty Ltd
Weidplas North America LLC
Westrock Rkt Company
Willis Of Wisconsin Inc
Wiscraft Inc
Wright Metal Products Crates LLC
WRWP LLC
Wurth Adams Nut And Bolt CO
Wurth Revcar Fasteners Inc
Yale Equipment & Services Inc
Yanmar America Corporation
Yongkang Lavor Wash Equipment CO Ltd
Zhejiang Changjiang Machinery CO
Zhejiang Constant Engine
Zhejiang Zhongjian Technology
Zien Incorporated

Utility Service Provider

121 Disposal Company LLC
ALABAMA POWER - BIRMINGHAM

AT&T
AT&T LONG DISTANCE
Auburn Water Works Board
BLACK HILLS ENERGY
BULLOCH TELEPHONE COOPERATIVE
CENTURYLINK
CHARLES RIVER COMMUNICATIONS INC
CHARTER COMMUNICATIONS
CITY OF HOLDREGE
CITY OF SHERRILL
CITY OF STATESBORO
CITY OF WAUWATOSA WATER
CONSTELLATION GAS BOX 5473
DIRECT ENERGY BUSINESS PA
Diversified Alarm Services Inc.
DIXIE ELECTRIC COOPERATIVE (AL)
FORT PIERCE UTILITIES AUTH
GEORGIA POWER
LOACHAPOKA WATER AUTHORITY
Municipal Util And City Cable
Municipal Utility & City Cable Poplar Bluff,
Mo
Municipal Utility And City Cable Poplar Bluff
West, Mo
Murray Electric System
Murray Municipal Utilities
Murray Municipal Utilities Murray, KY
Murray Natural Gas
National Grid
New York Power Authority
Orangeberg Department Of Public Utilities
SPIRE
SPIRE MARKETING INC
SPIRE/ALAGASCO
SPRAGUE OPERATING RESOURCES
Village Of Germantown
Village Of Menomonee Falls
Walton Emc
We Energies
Windstream Nuvox, Inc

UCC Member

A R NORTH AMERICA
HOFFER PLASTICS CORPORATION
James E. Brenn
Pension Benefit Guarantee Corporation
Thomas R. Savage

Wilmington Trust N.A.

Creditor Professional - UCC

Brown Rudnick LLP

Doster Ullom & Boyle, LLC

Taxing Authority

ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX
DIVISION

Arizona Transaction Privilege & Use Tax

Arkansas Dpartment Of Finance/Admin

BULLOCH COUNTY

BUTLER COUNTY COLLECTOR

CADDIS-SHREVEPORT SALES AND USE
TAX COMMISSION

CALIFORNIA STATE BOARD OF
EQUALIZATION

CALLOWAY COUNTY SHERIFF

CANADA REVENUE AGENCY

CITY OF MURRAY CITY CLERKS OFFICE

CITY OF SHERRILL

CITY OF WAUWATOSA

COLORADO DEPARTMENT OF REVENUE

COMPTROLLER OF MARYLAND

DESOTO PARISH

DIVISION OF TAXATION KANSAS

DEPARTMENT OF REVENUE

FLORIDA DEPARTMENT OF REVENUE

GEORGIA DEPARTMENT OF REVENUE

HENRY COUNTY TAX COMMISSIONER

ILLINOIS DEPARTMENT OF REVENUE

INDIANA DEPARTMENT OF REVENUE

JACKSON COUNTY COLLECTOR

JEFFERSON PARISH SHERIFF

KENTUCKY STATE TREASURER

LEE CL OF AUBURN, OPELIK & PHENIX
CITY

LEE COUNTY REVENUE COMMISSIONER

LOUISIANA DEPARTMENT OF REVENUE

MAINE REVENUE SERVICES

MASSACHUSETTS DEPARTMENT OF
REVENUE

Michigan Department Of Treasury

Mississippi Department Of Revenue

Missouri Department Of Revenue Division Of
Taxation And Collection

MN Department Of Revenue

NC Department Of Revenue Sales And Use Tax
Division

Nebraska Department Of Revenue

Nevada Department Of Taxation

New York Department Of Taxation And
Finance

NJ DIVISION OF TAXATION

Ohio Department Of Taxation

Oklahoma Tax Commission Business Tax
Division

Pennsylvania Department Of Rev

Phelps County Treasurer

RHODE ISLAND DIVISION OF TAXATION

SABINE PARISH SALES AND USE TAX
COMMISSION

SALES/USE TAX PROCESSING IOWA
DEPT OF REVENUE AND FINA

SC DEPARTMENT OF REVENUE

St Lucie County Tax Collector

State Of Connecticut Department Of Revenue
Services

State Of North Dakota Office Of State Tax
Commissioner

State Of Washington Department Of Revenue

Stockbridge Tax Collector

Stockbridge Valley Central School

Tennessee Department Of Revenue

Texas Comptroller Public Accounts

Town And County Of Oneida

Town Of Port Washington

Town Of Vernon

Virginia Department Of Taxation

VVS CENTRAL SCHOOL

Waukesha County Treasurer

Wisconsin Department Of Revenue

Wyoming Department Of Revenue

Regulatory Authority

ALABAMA DEPARTMENT OF
ENVIRONMENTAL MANAGEMENT
CITY OF POPLAR BLUFF MUNICIPAL
UTILITIES

GEORGIA DEPARTMENT OF NATURAL
RESOURCES

Milwaukee Metropolitan Sewerage District:
MMSD

Missouri Department Of Natural Resources
United States Environmental Protection Agency
US Department Of Transportation
Wisconsin Department Of Natural Resources

US Trustee

ADAM MILLER, TRIAL ATTORNEY
CAROLE RYCZEK, TRIAL ATTORNEY
DANIEL J. CASAMATTA, ACTING UNITED
STATES TRUSTEE
JOSEPH SCHLOTZHAUER, TRIAL
ATTORNEY
LLOYD MUELLER, TRIAL ATTORNEY

Paul Randolph, Assistant U.S. Trustee
SHERRIL L. WATTENBARGER, TRIAL
ATTORNEY

**Judge Presiding Over US Bankruptcy Court,
Eastern District of MO**

CHIEF JUDGE KATHY A. SURRAT-STATES
JAMES MOELLER
JOHN HOWLEY, JR.
JUDGE BARRY S. SCHERMER
LINDA TRUCCANO
MATTHEW PARKE
SHONTELLE MCCOY

Exhibit B-2

**List of parties in interest, or affiliates thereof that have engaged or currently engage BRG,
sorted by their relationship to the Debtor¹**

**Entity Affiliated with Officers and
Directors**

CARLYLE INVESTMENT
MANAGEMENT LLC
COOPER TIRE*
CSC SERVICEWORKS, INC
LENNOX INTERNATIONAL, INC

Significant Shareholder

BLACKROCK, INC*
The Vanguard Group, Inc*

Debtor Professional

ERNST & YOUNG LLP
FOLEY & LARDNER LLP*

**Debtor Counsel - Non Restructuring
Matters**

Baker & McKenzie - Cis, Limited - Russia*
Baker & McKenzie LLP*
Baker & McKenzie, Australia*
CORSEARCH INC*
FOLEY & LARDNER LLP*
KING & SPALDING LLP*
Ogletree Deakins Nash Smoak & Stewart,
Pc
REED SMITH LLP
Vanguard*

**Ordinary Course Professional Service
Provider**

Aon Consulting Inc
DELOITTE & TOUCHE LLP*
DELOITTE TAX LLP*
GRANT THORNTON LLP
KPMG LLP*
PWC INTERNATIONAL ASSIGNMENT
SERVICES
RSM US LLP
Vertex*

Financial Institution

Bank Of America, NA
JPMORGAN CHASE
Sun Trust
U.S. BANK NA
Wells Fargo Bank NA

Indenture Trustee

Wells Fargo Bank NA
Wilmington Trust Company*

Asset Based Lender

Bank Of America, NA
Bank Of Montreal
CIBC BANK USA
JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION
KEYBANK NATIONAL ASSOCIATION
U.S. BANK NA
Wells Fargo Bank NA

Creditor Professional - ABL

FTI CONSULTING
LATHAM & WATKINS LLP

6.875% Senior Note Holder

Amalgamated Bank*
Bank Of New York Mellon Corp/The
Barings LLC
BB&T SECURITIES LLC
BNP PARIBAS, NEW YORK
BRANCH/BNP PARIBAS PRIME
BROKERAGE CUSTODIAN*
BNY MELLON GLOBAL
MANAGEMENT LTD
BOFA SECURITIES, INC
BROWN BROTHERS HARRIMAN & CO
CHARLES SCHWAB & CO, INC*
COMERICA BANK*
E*TRADE SECURITIES LLC

¹ Parties in interest marked with an asterisk are related to closed matters.

EDWARD D. JONES & CO
GOLDMAN SACHS & CO LLC*
GREAT WEST CASUALTY CO*
GREAT-WEST CAPITAL
MANAGEMENT LLC*
GREAT-WEST LIFE ASSURANCE
CO/THE*
GSO CAPITAL PARTNERS*
HILLTOP SECURITIES INC
INVESCO LTD*
INVESCO POWERSHARES CAPITAL
MANAGE*
J.P. MORGAN SECURITIES LLC/JPMC
JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION
KEYBANK NATIONAL ASSOCIATION
Morgan Stanley Smith Barney LLC
MUFG UNION BANK, NA*
Oppenheimer & CO Inc*
RAYMOND JAMES & ASSOCIATES,
INC*
RBC CAPITAL MARKETS LLC
State Street Bank And Trust Company*
Stifel, Nicolaus & Company Incorporated*
The Bank Of New York Mellon/Mellon
Trust Of New England, National
Association
U.S. BANK NA
UBS Financial Services Inc*
UMB Bank, National Association
Vanguard Marketing Corporation*
Wells Fargo & CO
Wells Fargo Bank NA
Wells Fargo Clearing Services LLC
Wells Fargo Securities LLC

Hedge Counterparty

Bank Of America Merrill Lynch
Bank Of Montreal
JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION
PNC BANK
U.S. BANK NA

Letter of Credit Counterparty

Bank Of America Scranton Standby Trade
Operations

Bank Of America, NA
JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION
U.S. BANK NA
Wells Fargo Capital Finance Corporation
Canada (Successor In Interest To Ge
Commercial Distribution Finance
Canada)
Wells Fargo Commercial Distribution
Finance LLC
Zurich American Insurance Company*

Insurance Provider

AIG INTERNATIONAL*
American International Group, Inc (Aig)*
CHUBB
CHUBB SPECIALTY INSURANCE
FEDERAL INSURANCE COMPANY*
National Union Fire Insurance Company Of
Pittsburgh, PA*
Travelers Casualty And Surety Company Of
America
Travelers Property Casualty Company Of
America
XL INSURANCE AMERICA, INC*
Zurich American Insurance
Company/Zurich Surety*

**Professional Service Provider to Stalking
Horse Bidder**

Aon
Deloitte Accounting*
KPMG LLP*
PwC

Party with UCC Filings Against Debtors

CISCO SYSTEMS CAPITAL
CORPORATION
CITIBANK NA
CITIBANK NA ITS BRANCHES
SUBSIDIARIES AND AFFILIATES
JPMORGAN CHASE BANK NA AS
COLLATERAL AGENT
JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION

Other Significant Contract Counterparty

Synchrony Bank (Formerly Ge Capital
Retail Bank)*

Lessor - Other than Landlord

BNP PARIBAS*

Toyota Financial Services*

Major Competitor

HONDA MOTOR CO, LTD

KAWASAKI HEAVY INDUSTRIES,
LTD*

Top Customer - Overall

Wells Fargo Commercial Distribution
Finance LLC

Top Customer - Products

Amazon Europe

Amazon US

CATERPILLAR CORPORATION

SEARS

Top Vendor

American Honda Motor Company Inc

AT&T

HOME DEPOT INC

KING & SPALDING LLP*

PRO UNLIMITED INC

Synchrony Bank*

Westrock Rkt Company

Utility Service Provider

AT&T

AT&T LONG DISTANCE

CENTURYLINK*

CHARTER COMMUNICATIONS

National Grid*

New York Power Authority*

UCC Member

Pension Benefit Guarantee Corporation*

Wilmington Trust N.A.*

Taxing Authority

ALABAMA DEPARTMENT OF

REVENUE SALES, USE & BUSINESS

TAX DIVISION

CALIFORNIA STATE BOARD OF
EQUALIZATION*

CANADA REVENUE AGENCY*

FLORIDA DEPARTMENT OF REVENUE

GEORGIA DEPARTMENT OF REVENUE

ILLINOIS DEPARTMENT OF

REVENUE*

MASSACHUSETTS DEPARTMENT OF

REVENUE

Michigan Department Of Treasury

State Of Washington Department Of

Revenue*

Regulatory Authority

ALABAMA DEPARTMENT OF

ENVIRONMENTAL MANAGEMENT

GEORGIA DEPARTMENT OF

NATURAL RESOURCES

United States Environmental Protection

Agency*