

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

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

APPLICATION OF DEBTORS FOR AN
ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF HANSEN
REYNOLDS LLC AS SPECIAL INSURANCE COUNSEL FOR THE DEBTORS

The above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) file this application (this “**Application**”) for entry of an order (the “**Proposed Order**”), pursuant to sections 327(e), 328, 329, 330, 331, 1107, and 1108 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “**Bankruptcy Code**”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rules 2014 and 2016-1 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the Eastern District of Missouri (the “**Local Rules**”), authorizing the retention and employment of Hansen Reynolds LLC (“**HR LLC**”) as special counsel to the Debtors in the above-captioned chapter 11 cases (the “**Chapter 11 Cases**”). In support of this Application, the Debtors submit and rely upon the *Declaration of Thomas S. Reynolds II in Support of Application of Debtors for an Order Authorizing the Retention and Employment of Hansen Reynolds LLC as Special Counsel for the Debtors*, attached hereto as Exhibit A (the “**Reynolds Declaration**”), and the *Declaration of Kathryn M. Buono in Support of Application of Debtors for an Order Authorizing the Retention and Employment of Hansen Reynolds LLC as Special Counsel for the Debtors*,

attached hereto as Exhibit B (the “**Buono Declaration**”). In further support of this Application, the Debtors respectfully state as follows:

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. 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**”). No trustee, examiner, or statutory committee of creditors has been appointed in these Chapter 11 Cases.

2. On the Petition Date, the Debtors filed the *Motion of Debtors for Entry of an Order (I) Approving (A) Bidding Procedures, (B) Designation of Stalking Horse Bidder and Stalking Horse Bid Protections, (C) Scheduling Auction and Sale Hearing, (D) Form and Manner of Notice of Sale, Auction, and Sale Hearing, and (E) Assumption and Assignment Procedures; (II) Authorizing (A) Sale of Debtors’ Assets and Equity Interests Free and Clear of Liens, Claims, Interests, and Encumbrances and (B) Assumption and Assignment of Executory Contracts and Unexpired Leases; and (III) Granting Related Relief* [Docket No. 53]. On August 19, 2020, the Court entered an order [Docket No. 505] that, among other things, approved bidding procedures in connection with the sale of the Debtors’ assets, scheduled an auction to

take place on September 1, 2020, and scheduled a sale hearing for September 15, 2020. On September 15, 2020, the Court entered an order authorizing the Debtors to sell substantially all of their assets to Bucephalus Buyer, LLC.¹ On September 21, 2020, the Debtors closed the sale transaction (the “**Sale**”). The Debtors continue to honor their post-closing sale obligations, wind down their estates, and otherwise conclude these Chapter 11 Cases.

3. Additional information regarding the Debtors’ business and capital structure and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Jeffrey Ficks, Financial Advisor of Briggs & Stratton Corporation, in Support of the Debtors’ Chapter 11 Petitions and First Day Relief* (the “**Ficks Declaration**”), sworn to on July 20, 2020, which was filed with the Court on the Petition Date [Docket No. 51].²

Jurisdiction

4. The United States Bankruptcy Court for the Eastern District of Missouri (the “**Court**”) has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

5. By this Application, the Debtors seek immediate entry of the Proposed Order on a provisional basis authorizing them to retain and employ HR LLC to serve as their special counsel, in accordance with the terms and conditions set forth in that certain Engagement Letter, dated December 31, 2018 (the “**Engagement Letter**”), a copy of which is attached to the

¹ *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].

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Ficks Declaration. All dollar (\$) references in this Motion are to the U.S. dollar, unless stated otherwise.

Reynolds Declaration as Appendix 1 and incorporated by reference, or as otherwise agreed to by the Debtors (as discussed herein).³

Applicable Authority

6. Bankruptcy Code Section 327(e) provides the following:

The [debtor in possession], with the court's approval, may employ, for a specified special purpose, other than to represent the [debtor in possession] in conducting the case, an attorney that has represented the debtor, if in the best interest of the estate, and if such attorney does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.

11 U.S.C. § 327(e).

7. Bankruptcy Code Section 327(e), thus, authorizes the retention of an attorney who previously represented a debtor prior to the commencement of its bankruptcy case, provided that: (a) such retention is for a special purpose; (b) the purpose of the retention is not to conduct the Chapter 11 Cases; (c) the retention is in the best interests of the debtor's estate; and (d) the attorney does not hold any interest adverse to the debtor with respect to the subject of its retention. Of note, Bankruptcy Code Section 327(e) does not require that special counsel be "disinterested," just that special counsel not hold or represent interests adverse to the debtor. *See* COLLIER ON BANKRUPTCY ¶ 327.04 (Alan N. Resnick & Henry J. Sommer eds., 16th ed.) ("[T]he 'disinterested' test of section 327(a) does not apply to section 327(e) . . ."). Thus, retaining an attorney under Bankruptcy Code Section 327(e) does not require the same searching inquiry required for a debtor to retain general bankruptcy counsel under Bankruptcy Code Section 327(a). *See Meespierson Inc. v. Strategic Telecom Inc.*, 202 B.R. 845, 847 (D. Del. 1996)

³ The Engagement Letter references a November 6, 2018 email that is not included in this Application because it contains privileged attorney-client communications. HR LLC and the Debtors are willing to make the November 6, 2018 email available for to the Court, the United States Trustee, and counsel to the official Committee of Unsecured Creditors upon request.

(“[S]pecial counsel employed under [section] 327(e) need only avoid possessing a conflict of interest concerning the matter at hand.”).

8. Furthermore, Bankruptcy Code Section 1107(b) provides that “a person is not disqualified for employment under section 327 of [the Bankruptcy Code] by a debtor in possession solely because of such person’s employment by or representation of the debtor before the commencement of the case.” 11 U.S.C. § 1107(b).

9. Bankruptcy Rule 2014(a) requires that an application for retention include the following:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant’s knowledge, all of the [firm’s] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

FED. R. BANKR. P. 2014(a).

10. The Debtors submit that, for all the reasons stated in this Application and in the Reynolds Declaration and Buono Declaration, their proposal to retain and employ HR LLC as special counsel is appropriate under Bankruptcy Code Section 327(e) and Bankruptcy Rule 2014(a).

HR LLC’s Qualifications and Scope of Services

11. HR LLC has represented certain of the Debtors for over two years. Currently, HR LLC is representing the Debtors, as the plaintiffs, in connection with a major insurance coverage action currently pending in the circuit court of Wisconsin, Milwaukee County (the “**Coverage Action**”). Through the Coverage Action, the Debtors are seeking to recover millions of dollars in contribution from those insurance carriers that the Debtors paid to certain

personal injury claimants but which the Debtors are certain the liability for which lies with the named insurer defendants. The Coverage Action concerns a fact intensive and unique question of state law; the Debtors benefit from the expertise and continued services of HR LLC. HR LLC has been active and has an expertise in the area of law at issue in the Coverage Action; the Coverage Action may yield significant recoveries for the benefit of the estate and the Debtors' creditors.

12. In relation to the Coverage Action cases described above, HR LLC is also (i) advising the Debtors in the potential settlement of the Coverage Action, and (ii) assisting the Debtors in considering new causes of action that may now be appropriate because of these Chapter 11 Cases.

13. Pursuant to this Application, the Debtors seek to retain HR LLC to continue representing them in the Coverage Action. Due in large part to HR LLC representing the Debtors in connection with the Coverage Action, HR LLC has become substantively familiar with the Debtors' operations, business and the legal issues that may arise during the pendency of the chapter 11 cases upon which HR LLC is to be retained. As such, the retention of HR LLC as special counsel to continue representing the Debtors in connection with the Coverage Action will promote the efficient administration of these Chapter 11 Cases.

14. Conversely, if required to retain different counsel to represent the Debtors in connection with the Coverage Action, the Debtors will be forced to expend significant resources and expense to make such new counsel familiar with the Debtors' business and to familiarize such counsel with the legal issues and status of matters that HR LLC has handled or is handling for the Debtors.

15. In light of the foregoing, HR LLC is well qualified and uniquely able to represent the Debtors as special counsel pursuant to section 327(e) of the Bankruptcy Code, and HR LLC's retention would be in the best interest of the Debtors' estates, creditors, and other parties in interest.

16. Pursuant to separate retention applications filed with this Court, the Debtors have retained Weil, Gotshal & Manges LLP ("**Weil**") and Carmody MacDonald P.C. ("**Carmody**") as general bankruptcy co-counsel to the Debtors. Importantly, the services rendered and functions to be performed by HR LLC will not be duplicative of work performed by Weil, Carmody, or any other law firms retained by the Debtors. The Debtors have discussed a division of responsibilities with HR LLC, Weil, and Carmody and intend to monitor carefully these and any other retained legal professionals to ensure a clear delineation of their respective duties and roles so as to prevent duplication of effort.

17. In light of the proposed scope of HR LLC's services, the Debtors submit that HR LLC's retention is appropriate under Bankruptcy Code Section 327(e), as it is for the limited purpose of representing the Debtors as counsel in connection with the Coverage Action. For the reasons noted above, the Debtors further believe that (a) the attorneys at HR LLC are well qualified to act in that capacity on behalf of the Debtors, and (b) retaining HR LLC on the terms set forth as the parties have previously agreed to, including but not limited to a flat hourly fee of \$250 an hour, and as otherwise described herein is an efficient and cost-effective means for the Debtors to obtain the requisite services. The proposed retention of HR LLC is, therefore, in the best interests of the Debtors' estates and their creditors. Subject to the Court's approval of this Application, HR LLC is willing to serve as the Debtors' special counsel and perform the services described above.

Terms and Conditions of HR LLC's Retention

18. The terms and conditions of HR LLC's retention are set forth in the Engagement Letter or as otherwise agreed to by the Debtors (as discussed herein). HR LLC intends to charge the Debtors for its services on a mixed fee arrangement with a reduced hourly rate⁴ and to submit for reimbursement its out-of-pocket expenses and other charges incurred in the course of representing the Debtors, all subject to the Court's approval and in compliance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules, Local Rules, and such procedures or guidelines as may be fixed by order of the Court or otherwise in force in the Chapter 11 Cases. HR LLC will file periodic applications seeking compensation for its services and reimbursement of its expenses, which will constitute a request for interim payment against HR LLC reasonable fees and expenses to be determined at the conclusion of the Chapter 11 Cases.

19. HR LLC's current reduced hourly rate for the Coverage Action is set at \$250 per hour for all attorneys.

20. HR LLC's mixed fee arrangement is set at a level designed to compensate HR LLC fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Notwithstanding the agreed-upon fee structure set forth herein, HR LLC reviews all time charges and makes adjustments as necessary to correct any inefficiencies that may appear before billing the Debtors.

21. Consistent with HR LLC's policy with respect to its other clients, HR LLC will continue to seek reimbursement for expenses and other charges incurred in the rendition of services, as more particularly described in the Reynolds Declaration. It is HR LLC's policy to charge its clients for identifiable, non-overhead expenses incurred in connection with the client's

⁴ HR LLC and the Debtors have agreed to a reduced hourly rate and a contingency fee, as set forth in the Engagement Letter

case that would not have been incurred except for representation of that particular client. It is also HR LLC's policy to charge its clients only the amount actually incurred by HR LLC in connection with such items. These charges and disbursements include (without limitation) costs for filing fees, deposition charges, copy costs, postage, travel expenses and related expenses, business meals, expert and witness fees and expenses, and other fees related to trials and hearings.

22. In accordance with the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective as of November 1, 2013, issued by the Executive Office of the United States Trustee (the "**U.S. Trustee Guidelines**"), HR LLC either (i) has established a budget with the Debtors with respect to the Coverage Action, or (ii) will work with the Debtors to develop a prospective budget and staffing plan for the remainder of the Coverage Action. These budgets and staffing plans may be amended as necessary to reflect changed circumstances or unanticipated developments. HR LLC also intends to make a reasonable effort to comply with requests for information and additional disclosures from the Office of the United States Trustee for the Eastern District of Missouri (the "**U.S. Trustee**"), as set forth in the U.S. Trustee Guidelines, in connection with both this Application and the interim and final fee applications to be filed by HR LLC in the Chapter 11 Cases.

Compensation Received by HR LLC from the Debtors

23. As of the Petition Date, HR LLC had received from the Debtors the amounts set forth in the Reynolds Declaration as compensation for professional services performed in the year prior to the Petition Date, as well as additional amounts for the reimbursement of reasonable and necessary expenses incurred in connection therewith. As of the Petition Date, the Debtors owe HR LLC the amounts set forth in the Reynolds Declaration as compensation for professional

services performed in the year prior to the Petition Date, as well as additional amounts for the reimbursement of reasonable and necessary expenses incurred in connection therewith.

24. Other than as set forth in the Reynolds Declaration, no arrangement is proposed between the Debtors and HR LLC for compensation to be paid in the Chapter 11 Cases. Under Bankruptcy Rule 2016(b), HR LLC has informed the Debtors that, except for sharing arrangements among the partners of HR LLC, it has no agreement with any other entity to share any compensation received, nor will any be made, except as permitted under Bankruptcy Code Section 504(b)(1).

25. The Debtors submit that the employment and retention of HR LLC on the terms and conditions set forth herein is necessary and in the best interests of the Debtors, their estates, and their creditors and should be approved.

Disclosure Concerning Any Adverse Interests

26. As noted above, Bankruptcy Code Section 327(e) requires that the attorney proposed to be retained “does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.” 11 U.S.C. § 327(e). As provided in the Reynolds Declaration, in connection with its proposed retention by the Debtors, HR LLC has researched its client and other databases to determine its connections with the Debtors and the Debtors’ affiliates, and whether it has been employed by, or has any relationships with, the entities whose specific names were provided to HR LLC by the Debtors, and are listed in **Exhibit C** to the Application (the “**Potential Parties in Interest**”). The results of this research are disclosed in **Exhibit D**. If any new material relevant facts or relationships are discovered, HR LLC will supplement its disclosure to the Court accordingly.

Notice

27. Notice of this Application will be provided to (i) the Office of the United States Trustee for the Eastern District of Missouri; (ii) the holders of the thirty (30) largest unsecured claims against the Debtors on a consolidated basis; (iii) Latham & Watkins LLP (Attn: Peter P. Knight, Esq. and Jonathan C. Gordon, Esq.), as counsel to JPMorgan Chase Bank, N.A., as the administrative agent and collateral agent under the ABL Credit Facility and DIP Facility; (iv) Pryor Cashman LLP (Attn: Seth H. Lieberman, Esq. and David W. Smith, Esq.), as counsel to Wilmington Trust, N.A., as successor indenture trustee under the Unsecured Notes; (v) the United States Attorney's Office for the Eastern District of Missouri; (vi) Brown Rudnick LLP (Attn: Robert J. Stark, Esq. and Osaka P. Lashko, Esq.), as counsel to the Creditors' Committee; (vii) any other party that has requested notice pursuant to Bankruptcy Rule 2002; and (viii) any other party entitled to notice pursuant to Local Rule 9013-3(E) (collectively, the "**Notice Parties**"). Notice of this Motion and any order entered hereon will be served in accordance with Local Rule 9013-3(E)(1).

No Previous Request

28. The Debtors have not made any prior application for the relief sought in this Application to this Court or any other court.

WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Order, granting the relief requested in this Application and such other and further relief as may be just and proper.

Dated: October 2, 2020
Wauwatosa, Wisconsin

Respectfully submitted,

BRIGGS & STRATTON CORPORATION for
itself and on behalf of each of its affiliated Debtors
and Debtors in Possession

/s/ Kathryn Buono

Kathryn M. Buono
Vice President & Secretary

Exhibit A

Reynolds Declaration

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

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

DECLARATION OF THOMAS S. REYNOLDS II IN SUPPORT OF
APPLICATION OF DEBTORS FOR AN ORDER
AUTHORIZING THE RETENTION AND EMPLOYMENT OF
HANSEN REYNOLDS LLC AS SPECIAL COUNSEL FOR THE DEBTORS

I, Thomas S. Reynolds II, declare, under penalty of perjury, that the following is true and correct to the best of my knowledge and belief:

1. I am a partner of the law firm of Hansen Reynolds LLC (“**HR LLC**”), a Wisconsin based law firm with offices in Milwaukee and Madison, Wisconsin, Minneapolis, Minnesota, and Chicago, Illinois. I am admitted, practicing, and a member in good standing of the bars of the States of Wisconsin, Illinois, and Indiana. There are no disciplinary proceedings pending against me.

2. I submit this declaration (this “**Declaration**”) in support of the *Application of Debtors for an Order Authorizing the Retention and Employment of Hansen Reynolds LLC as Special Counsel for the Debtors* (the “**Application**”).¹

3. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge, information supplied to me by other HR LLC professionals or paraprofessionals, or my review of relevant documents. To the extent any information disclosed herein requires amendment or modification as additional party-in-interest information becomes

¹ Capitalized terms used but not defined herein have the meanings given to them in the Application.

available to HR LLC, a supplemental declaration will be submitted to this Court reflecting such amended or modified information.

HR LLC's Qualifications and Scope of Services

4. The Debtors seek to retain HR LLC due to the firm's reputation, expertise, and experience in the relevant fields of law, as well as HR LLC's considerable experience with the Debtors business, operations and legal issues that may arise during these Chapter 11 Cases upon which HR LLC is to be retained. HR LLC has represented certain of the Debtors for over two years. Currently, HR LLC is representing the Debtors, as the plaintiffs, in connection with major insurance coverage action currently pending in the circuit court of Wisconsin, Milwaukee County (the "**Coverage Action**"). Through the Coverage Action, the Debtors are seeking to recover millions of dollars in contribution from certain insurance carriers that the Debtors paid to certain personal injury claimants but which the Debtors are certain that the true liability for which lies with the named insurer defendants. The Coverage Action concerns a fact intensive and unique question of state law; the Debtors benefit from the expertise and continued services of HR LLC. HR LLC has been active and has an expertise in the area of law at issue in the Coverage Action. The Coverage Action may yield significant recoveries for the benefit of the estate and the Debtors' creditors.

5. In relation to the Coverage Action cases described above, HR LLC is also (i) advising the Debtors in the potential settlement of the Coverage Action, and (ii) assisting the Debtors in considering new causes of actions that may be appropriate as a result of these Chapter 11 Cases.

6. Pursuant to the Application, the Debtors seek to retain HR LLC to continue representing them in the Coverage Action. Due in large part to HR LLC representing the Debtors in connection with the Coverage Action, HR LLC has become substantively familiar

with the Debtors' operations, business and the legal issues that may arise during the pendency of the Chapter 11 Cases upon which HR LLC is to be retained. As such, the retention of HR LLC as special counsel to continue representing the Debtors in connection with the Coverage Action will promote the efficient administration of these Chapter 11 Cases.

7. I believe that HR LLC is both well qualified and uniquely positioned to represent the Debtors as their special counsel under Bankruptcy Code Section 327(e).

8. I am aware that the Debtors have retained Weil, Gotshal & Manges LLP ("**Weil**") and Carmody MacDonald P.C. ("**Carmody**") as general bankruptcy co-counsel to the Debtors pursuant to separate retention applications filed with this Court. It is, however, reasonable and efficient for the Debtors to retain additional counsel to ensure that they are being represented by counsel with historical knowledge of the Debtors' business and operations, and who can provide consistent advice regarding the Coverage Action, as necessary and appropriate to protect the Debtors' interests in the Chapter 11 Cases. HR LLC understands the division of responsibilities among HR LLC, Weil, and Carmody, and in light of the nature of the services that HR LLC will perform for the Debtors, I believe that there will not be significant overlap between HR LLC and the Debtors' other professionals. Further, HR LLC will work cooperatively with and support Weil, Carmody, and the Debtors' other professionals as may be needed and requested to avoid unnecessary and inefficient duplication of services.

HR LLC's Conflicts Check

9. In connection with its proposed retention by the Debtors, HR LLC has researched its client databases to determine and to disclose whether HR LLC has any connections with the Debtors or the Debtors' affiliates, or has been employed by, or has any relationships with, the entities whose specific names were provided to HR LLC by the Debtors (the "**Potential Parties in Interest**"). Based on the information generated from these inquiries and through follow-up by

myself or an attorney under my supervision with HR LLC attorneys, as necessary, HR LLC determined that the firm does not represent or have any other connection with any of the Potential Parties-in-Interest listed in Exhibit C *except* as set forth in Exhibit D, which is incorporated herein by reference.

10. According to all of the information presently available, I do not believe that any of the representations or connections disclosed in Exhibit D have affected or will affect HR LLC's representation of the Debtors in the matter described in the Application.

11. In addition to the disclosures in Exhibit D, as a law firm employing multiple attorneys with a diversified complex litigation practice, HR LLC has previously represented, currently represents, and may in the future represent individuals and entities who may be claimants or interest holders of the Debtors in matters unrelated to the Debtors' Chapter 11 Cases. My understanding is that the standards imposed on counsel seeking retention under Bankruptcy Code Section 327(e) are less stringent than those imposed under Bankruptcy Code Section 327(a), as the former does not impose the "disinterestedness" requirement that is imposed by the latter. Accordingly, the conflicts checking process undertaken here by HR LLC, as described above, was more extensive and thorough than required. Nevertheless, based on that conflicts search conducted to date, to the best of my knowledge and insofar as I have been able to ascertain, neither HR LLC nor any partner, counsel, or associate thereof represents or holds any interest adverse to the Debtors or their estates with respect to the matter on which HR LLC has applied to be employed.

12. Under Bankruptcy Code Section 327(e), HR LLC would not be disqualified from acting as special counsel to the Debtors merely because it represents any of the Debtors' creditors, equity security holders, or other parties-in-interest in matters unrelated to the Chapter 11 Cases. Moreover, the proposed engagement of HR LLC is not prohibited by or improper under Bankruptcy Rule 5002(a).

13. HR LLC will periodically review its files during the pendency of the Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, HR LLC will use reasonable efforts to identify such further developments and will promptly file a further supplemental declaration with this Court, as required by Bankruptcy Rule 2014(a).

14. Without obtaining appropriate waivers where necessary or appropriate, HR LLC will not represent the Debtors in an adversary proceeding commenced against any client of HR LLC. To the extent that a waiver does not exist or is not obtained from such client and it is necessary for the Debtors to commence a cause of action against a client, I understand that the Debtors will employ or retain separate counsel to represent them in that particular matter. HR LLC will not represent or hold any interest adverse to the Debtors or their estates with respect to the matters on which HR LLC is to be employed.

Terms and Conditions of HR LLC's Retention

15. The terms and conditions of HR LLC's retention are set forth in the Engagement Letter, or as otherwise agreed to by the Debtors (as discussed in the Application). HR LLC will charge the Debtors on a mixed fee basis with an hourly rate of \$250 for attorneys, \$95 for paraprofessionals, and a certain amount contingent on the outcome of the Coverage Action and submit for reimbursement its out-of-pocket expenses and other charges incurred in the course of representing the Debtors, all subject to the Court's approval and in compliance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules, Local Rules, and such procedures or guidelines as may be fixed by order of the Court or otherwise in force in the Chapter 11 Cases. HR LLC will file periodic applications seeking compensation for its services and reimbursement of its expenses, which will constitute a request for interim payment against HR LLC's reasonable fees and expenses to be determined at the conclusion of the Chapter 11 Cases.

16. HR LLC's mixed fee arrangement is designed to compensate HR LLC fairly for the work of its attorneys and paraprofessionals and cover fixed and routine expenses. HR LLC's fee arrangement reflects that the matters in which it is involved are typically national in scope and typically involve great complexity, high stakes, and significant time pressures. HR LLC will generally bill the Debtors at the rates set forth above, or as otherwise agreed to by the Debtors.

17. HR LLC's hourly rates and financial terms of the prepetition engagement under the Engagement Agreement, or as otherwise agreed among the Debtors and HR LLC, are identical to the hourly rates and financial terms of the post-petition engagement proposed herein. Notwithstanding the agreed-upon fee structure set forth herein, HR LLC reviews all time charges and makes adjustments as necessary to correct any inefficiencies that may appear before billing.

18. Consistent with HR LLC's policy with respect to its other clients, HR LLC will continue to seek reimbursement for expenses and other charges incurred in the rendition of services. It is HR LLC's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also HR LLC's policy to charge its clients only the amount actually incurred by HR LLC in connection with such items. These charges and disbursements include (without limitation) costs for travel, travel-related expenses, business meals, messengers, couriers, postage, expert and witness fees and expenses, and other fees related to trials and hearings. In addition, HR LLC professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

19. In accordance with the U.S. Trustee Guidelines, HR LLC either (i) has established a budget with the Debtors with respect to the Coverage Action, or (ii) will work with the Debtors

to develop a prospective budget and staffing plan for the remainder of the Coverage Action. These budgets and staffing plans may be amended as necessary to reflect changed circumstances or unanticipated developments. HR LLC also intends to make a reasonable effort to comply with requests for information and additional disclosures from the U.S. Trustee, as set forth in the U.S. Trustee Guidelines, both in connection with the Application and the interim and final fee applications to be filed by HR LLC in the Chapter 11 Cases.

Compensation Received by HR LLC from the Debtors

20. As described above, HR LLC has provided legal services to the Debtors in connection with, among other things, the Coverage Action. During the year prior to the Petition Date, HR LLC received \$216,276.25 in payments from the Debtors for fees and expenses related to those representations. As of the Petition Date, HR LLC believes that the Debtors owe it \$78,943.50 for legal services rendered and expenses incurred before the Petition Date.

21. In accordance with Bankruptcy Code Sections 329 and 504, Bankruptcy Rule 2016(b), and Bankruptcy Local Rule 2016-1, except for sharing arrangements among the partners of HR LLC, HR LLC has not entered into any agreements, express or implied, with any other party in interest, including the Debtors, any creditor, or any attorney for such party in interest in the Chapter 11 Cases (a) for the purpose of sharing or fixing fees or other compensation to be paid to any such party in interest or its attorneys for services rendered in connection therewith, (b) for payment of such compensation from the assets of the Debtors' estates in excess of the compensation allowed by this Court pursuant to the applicable provisions of the Bankruptcy Code, or (c) for payment of compensation in connection with the Chapter 11 Cases, in each case other than in accordance with Bankruptcy Code Section 504(b)(1) or applicable law.

Statement Regarding U.S. Trustee Guidelines

22. The following statement constitutes HR LLC's responses to the questions set forth in Section D.1. of the U.S. Trustee Guidelines:

- **Question:** Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?

Answer: No.

- **Question:** Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?

Answer: No.

- **Question:** If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed post-petition, explain the difference and the reasons for the difference.

Answer: HR LLC has represented the Debtors in the 12 months prepetition and the material financial terms agreed to with the Debtors have not changed. HR LLC's billing rates and material financial terms have not changed post-petition.

- **Question:** Has your client approved your prospective budget and staffing plan, and, if so, for what budget period?

Answer: The Debtors have agreed with the proposed budgets and staffing plans for the Coverage Action. HR LLC will work with the Debtors to adjust and further develop the budget and staffing plan consistent with developments in the Coverage Action and these Chapter 11 Cases.

Pursuant to 28 U.S.C § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Dated: October 2, 2020
Milwaukee, Wisconsin

/s Thomas Reynolds II

Thomas S. Reynolds II

Hansen Reynolds LLC

301 North Broadway, Suite 400

Milwaukee, Wisconsin 53202

Telephone: (414) 455-7676

Email: treynolds@hansenreynolds.com

Appendix 1

Engagement Letter



December 31, 2018

VIA E-MAIL [lemke.kenneth@basco.com]

Mr. Kenneth Lemke

RE: BASCO claims against CNA, Nationwide and Ace Insurance Companies

Dear Mr. Lemke:

We appreciate your retaining Hansen Reynolds LLC ("Hansen Reynolds") to represent Briggs & Stratton Corporation in the above-referenced matter (the "Litigation"). This letter sets forth the terms of our representation.

As previously discussed, Hansen Reynolds will handle the Litigation at a flat billing rate of \$250/hour with a contingency portion or "success fee" as outlined in my November 6th, 2018 email to you. Hansen Reynolds will provide you with detailed monthly invoices, including all costs and expenses, which shall be paid by Briggs & Stratton Corporation.

Payment must be made within 30 days of the receipt of the invoice. We reserve the right to charge interest at the statutory rate of 1% monthly (12% yearly) on any unpaid balances more than 30 days past due. Failure to make payments as agreed may provide grounds for us to withdraw from further representation.

We will *not* bill you for internal costs, such as long-distance telephone charges, copies made in-house, fax charges, or charges for computerized legal research.

You will bear the out-of-pocket charges for any expenses that may be incurred, such as filing fees, deposition charges, copying costs, postage, travel expenses, and related expenses. You authorize us to incur all reasonable expenses and to retain any investigators, consultants, or experts necessary in our judgment to represent you in this matter.

We may send you pleadings, documents, correspondence, and other information throughout the case. These copies will be your file copies. Please retain them. We will also keep the information in a file in our office, which will be our file. When we have completed all the legal work necessary for your case, we will close our file and return original documents to you. We will then store the file for approximately seven years. We will destroy the file after that period of time unless you instruct us in writing to keep your file longer. If you wish to have your file returned to you, please notify Hansen Reynolds before seven years have elapsed and we will return the file to you.

Hansen Reynolds uses secured cloud-based data storage services provided by Microsoft Office 365 to manage and store your documents and other case materials. We limit access to this information to members of the firm, although we may also share specific information as the case requires with third parties, such as expert witnesses and co-counsel. Any data we store on Office



365 remains the property of the firm. Information about the security of data stored on Office 365 is available on the Microsoft Office 365 website. By signing below, you agree and consent to our use of Office 365 to manage and store your documents and other case materials.

Hansen Reynolds is organized as a limited liability service corporation under the laws of Wisconsin, and the firm maintains professional liability insurance.

Our firm is proud of our representation of you and your company. From time to time we are asked to provide information about our relevant experience as a firm or the relevant experience of certain attorneys. Our policy is that if the existence of our representation of a client is publicly known, such as in a filed lawsuit, we may list the existence of the representation. If you would prefer that we do not identify our representation of your company even if the representation is already public, please let me know. The above only relates to disclosure of already public representations. We will never disclose confidential information, or confidential representations, at any time.

If any of the information in this letter is not consistent with your understanding of our agreement, please contact me before signing the letter. Otherwise, please sign the enclosed copy of this letter and return it to me.

On behalf of Hansen Reynolds LLC, I am happy to represent Briggs & Stratton Corporation in the Litigation. If you have any questions, please contact me at your convenience.

Sincerely,

HANSEN REYNOLDS LLC

A handwritten signature in black ink that reads 'Thomas S. Reynolds II'.

Thomas S. Reynolds II

Direct: 414.273.8470

E-mail: treynolds@hansenreynolds.com

Accepted and Agreed:

On behalf of Briggs & Stratton Corporation

DocuSigned by:
A handwritten signature in black ink that reads 'Kenneth Lemke'.
BB9EEC1BBFC44D8...

1/4/2019

Kenneth Lemke

Date

Exhibit B

Buono Declaration

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

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

DECLARATION OF KATHRYN M. BUONO
IN SUPPORT OF APPLICATION OF DEBTORS
FOR AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF
HANSEN REYNOLDS LLC AS SPECIALCOUNSEL FOR THE DEBTORS EFFECTIVE

I, Kathryn M. Buono, under penalty of perjury, declare as follows:

1. I am the Vice President & Secretary of the Debtors in the above-captioned Chapter 11 Cases, with offices located at 12301 West Wirth Street, Wauwatosa, Wisconsin 53222.

2. I submit this declaration (the “**Declaration**”) in support of the *Application of Debtors for an Order Authorizing the Retention and Employment of Hansen Reynolds LLC as Special Counsel for the Debtors* (the “**Application**”).¹ Except as otherwise noted, all facts in this Declaration are based on my personal knowledge of the matters set forth herein, information gathered from my review of relevant documents, and information supplied to me by former employees of the Debtors and the Debtors’ advisors.

The Debtors’ Selection of HR LLC as Special Counsel

3. The Debtors seek to retain Hansen Reynolds LLC (“**HR LLC**”) as their special counsel, because, among other reasons, HR LLC and its partners have represented certain of the Debtors for over two years in various matters, including, in certain cases, in connection with the

¹ Capitalized terms used but not defined herein have the meanings given to them in the Application.

Coverage Action. I, therefore, believe HR LLC is familiar with the Debtors' operations, business and potential legal issues that may arise during the pendency of the Chapter 11 Cases in connection with matters upon which HR LLC is to be retained, and HR LLC has extensive experience and knowledge in the relevant fields of law, all as more fully explained in the Application and the Reynolds Declaration. By the Application, the Debtors seek to retain HR LLC to continue to represent them in connection with the Coverage Action.

4. Because of HR LLC's familiarity with the Debtors' operations and potential issues that may arise in connection with the matters upon which HR LLC is to be retained, I believe that it is reasonable and efficient to retain HR LLC to represent the Debtors in the Coverage Action. This will ensure that the Debtors are being represented by counsel with historical knowledge of the Debtors' business, operations and legal issues, and the Debtors will obtain consistent advice regarding the matters on which HR LLC is to be retained, all of which will protect the Debtors' interests in the Chapter 11 Cases. I believe that engaging alternate counsel at this stage of the Debtors' restructuring efforts would be disruptive and extremely costly and would likely adversely affect the Debtors' estates.

Rate Structure and Cost Supervision

5. In the normal course of business, legal fees and expenses incurred by the Debtors are monitored either by me or by members of the Legal Department of the purchaser in the Sale, providing such services to the Debtors pursuant to the Transition Services Agreement entered into among the Debtors and such purchaser as part of the Sale, and I then report to the applicable firm any concerns regarding the reasonableness of such fees and expenses. Any issues regarding such fees and expenses are typically then addressed informally between the Debtors and the firm. The same practice will be employed with HR LLC in connection with this engagement.

6. HR LLC has informed me that its post-petition rates and fee structure will remain consistent with the prepetition rate structure set forth in the Engagement Agreement or as otherwise agreed to among the Debtors and HR LLC prior to the Petition Date. The Debtors and HR LLC have (i) adopted a budget and staffing plan for the Coverage Action, or (ii) will work to develop prospective budgets and staffing plans for the Coverage Action. These budgets and staffing plans may be amended as necessary to reflect changed circumstances or unanticipated developments.

7. I recognize that in the course of a large chapter 11 case like the Chapter 11 Cases, it is possible that there may be a number of unforeseen fees and expenses that will need to be addressed by the Debtors and HR LLC. I further recognize that it is the Debtors' responsibility to closely monitor the billing practices of their counsel to ensure the fees and expenses paid by the Debtors' estates remain consistent with the Debtors' expectations and the exigencies of the Chapter 11 Cases. Accordingly, the Debtors will continue to monitor HR LLC's invoices and, together with HR LLC, periodically amend the budget and staffing plan as the case develops.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Dated: October 2, 2020
Wauwatosa, Wisconsin

BRIGGS & STRATTON CORPORATION

/s/ Kathryn Buono
Kathryn M. Buono
Vice President & Secretary

Exhibit C

BRIGGS & STRATTON CORPORATION: POTENTIAL PARTIES IN INTEREST

ABL

JPMORGAN CHASE BANK, NA
US BANK, NA
BANK OF AMERICA, NA
BANK OF MONTREAL
WELLS FARGO BANK, NA
CIBC BANK USA
KEYBANK NATIONAL ASSOCIATION
FIRST MIDWEST BANK

INDENTURE TRUSTEE

WILMINGTON TRUST COMPANY
WELLS FARGO BANK, NA

THE DEBTORS

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

AFFILIATES OF THE DEBTOR

BRIGGS & STRATTON AG (SWITZERLAND)
BRIGGS & STRATTON AUSTRALIA PTY. LIMITED
BRIGGS & STRATTON INTERNATIONAL AG
(SWITZERLAND)
VICTA LIMITED
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 MERKEZI ISVICRE
ISTANBUL MERKEZ SUBESI (TURKEY)
BRIGGS & STRATTON AG TURKIYE IRTIBAT
BUROSU (TURKEY)
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 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 AKTIEBOLAG
BRIGGS & STRATTON U.K. LIMITED
BUSINESS HEALTH CARE GROUP OF WISCONSIN
LLC
DAIHATSU - BRIGGS CO LTD
GURU VENTURES, INC
NIKKI AMERICA FUEL SYSTEMS LLC
PICOSPRAY, INC
POWER DISTRIBUTORS LLC
STARTING USA CORPORATION
VICTA LAWN CARE PTY. LTD

JOINT VENTURE PARTNERS

DAIHATSU MOTOR CO
NIKKI AMERICA

6.875% SENIOR NOTE HOLDERS

AMERICAN BUSINESS & PERSONAL INSUR
BANK OF NEW YORK MELLON CORP/THE
BARINGS LLC
BITCO GENERAL INSURANCE CORP
BITCO NATIONAL INSURANCE CO
BNY MELLON GLOBAL MANAGEMENT LTD
BRINKER CAPITAL INC
CANAL INSURANCE CO
CANDRIAM INVESTORS GROUP
CANDRIAM LUXEMBOURG
CATALYST CAPITAL ADVISORS LLC
CLARK CAPITAL MANAGEMENT GROUP INC
CROSSINGBRIDGE ADVISORS LLC

FIRST WESTERN CAPITAL MANAGEMENT
GREAT WEST CASUALTY CO
GREAT-WEST CAPITAL MANAGEMENT LLC
GREAT-WEST LIFE ASSURANCE CO/THE
INVESCO LTD
INVESCO POWERSHARES CAPITAL MANAGE
KRANE FUNDS ADVISORS LLC
L&S ADVISORS INC
LGT CAPITAL PARTNERS FL AG/LIECHTE
LGT CAPITAL PARTNERS LTD/SWITZERLAND
LYSANDER FUNDS LTD
MACKAY SHIELDS LLC
MACKENZIE FINANCIAL CORP
MANUFACTURERS ALLIANCE INSURANCE C
NEW YORK LIFE INSURANCE CO
NEW YORK LIFE INVESTMENT MGT
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
PENNSYLVANIA MANUFACTURERS
ASSOCIATION
PENNSYLVANIA MANUFACTURERS INDEMNITY
POWER CORP OF CANADA
PUTNAM INVESTMENTS LLC
RELIASTAR LIFE INSURANCE CO
RIVERPARK ADVISORS LLC
VOYA INSURANCE & ANNUITY CO
VOYA RETIREMENT INSURANCE & ANNUIT
WELLS FARGO & CO
WELLS FARGO BANK, NA
WELLS FARGO CLEARING SERVICES LLC
ALTRUIS CAPITAL MANAGEMENT
COHANZICK MANAGEMENT
EWING ASSET MANAGEMENT
FIRST BALLANTYNE
FULCRA ASSET MANAGEMENT
GALLIARD CAPITAL MANAGEMENT
GOLDHILL INVESTMENTS
GSO CAPITAL PARTNERS
HOLBROOK HOLDINGS
LOOMIS SAYLES & COMPANY
MANAGED ASSET PORTFOLIOS
MURCHINSON LTD
NEW GENERATION ADVISORS
NEW JERSEY DIVISION OF INVESTMENT

OLD REPUBLIC ASSET MANAGEMENT
PENDERFUND CAPITAL MANAGEMENT
PRINCIPAL LIFE INSURANCE
SKYLANDS CAPITAL MANAGEMENT
SKYROCK INVESTMENT MANAGEMENT
WHITEBOX ADVISORS
AMALGAMATED BANK
AMERICAN ENTERPRISE INVESTMENT SERVICES
INC
APEX CLEARING CORPORATION
AXOS CLEARING LLC
BB&T SECURITIES LLC
BMO HARRIS BANK NA/TRUST
BMO NESBITT BURNS INC/CDS**
BNP PARIBAS, NEW YORK BRANCH/BNP
PARIBAS PRIME BROKERAGE CUSTODIAN
BOFA SECURITIES, INC
BROWN BROTHERS HARRIMAN & CO
CHARLES SCHWAB & CO, INC
COMERICA BANK
D. A. DAVIDSON & CO
E*TRADE SECURITIES LLC
EDWARD D. JONES & CO
EUROCLEAR BANK SA/NV
GOLDMAN SACHS & CO LLC
HILLTOP SECURITIES INC
INTERACTIVE BROKERS RETAIL EQUITY
CLEARING
INTL FCSTONE FINANCIAL INC
J.P. MORGAN SECURITIES LLC/JPMC
JANNEY MONTGOMERY SCOTT LLC
JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION
KEYBANK NATIONAL ASSOCIATION
LPL FINANCIAL CORPORATION
MERRILL LYNCH, PIERCE, FENNER & SMITH
INCORPORATED/8862 MLPF&S TS SUB
MORGAN STANLEY SMITH BARNEY LLC
MUFG UNION BANK, NA
NATIONAL FINANCIAL SERVICES LLC
OPPENHEIMER & CO INC
PERSHING 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

ROBERT W. BAIRD & CO INCORPORATED
SEI PRIVATE TRUST COMPANY/C/O GWP
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
WEDBUSH SECURITIES INC/P3
WELLS FARGO SECURITIES LLC

DEBTOR PROFESSIONALS

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

CREDITOR PROFESSIONALS - ABL

FTI CONSULTING
LATHAM & WATKINS LLP

**CREDITOR PROFESSIONALS – 6.875% SENIOR
NOTES**

GIBSON DUNN & CRUTCHER LLP
IMPERIAL CAPITAL LLC

**CREDITOR PROFESSIONALS – INDENTURE
TRUSTEE**

PRYOR CASHMAN LLP

**CREDITOR PROFESSIONALS – UNSECURED
CREDITORS**

NONE KNOWN AT THIS TIME

DIRECTORS

BRIAN C. WALKER
CHARLES I. STORY

FRANK M. JAEHNERT
HAROLD L. REDMAN
HENRIK C. SLIPSAGER
JEFFREY R. HENNION
KATHRYN M. BUONO
KEITH R. MCLOUGHLIN
MR. DAVID J. RODGERS
MR. MARK A. SCHWERTFEGER
PATRICIA L. KAMPLING
RANDALL R. CARPENTER
SARA A. GREENSTEIN
THOMAS H. RUGG
TODD J. TESKE
WILLIAM H. REITMAN
ANDREA L. GOLVACH

OFFICERS

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

TOP CUSTOMERS – OVERALL

HUSQVARNA OUTDOOR POWER
JOHN DEERE POWER PRODUCTS
LOWE'S CORPORATION
MTD PRODUCTS INC
NINGBO DAYE GARDEN
THE TORO COMPANY
WELLS FARGO COMMERCIAL DIST FINANCE

TOP CUSTOMERS – PRODUCTS

PACE DISTRIBUTION
MENARDS

COSTCO
CADCO DISTRIBUTION
CANADIAN TIRE CORP
AMAZON US
LOWES CANADA
LEPCO
GOLDEN EAGLE DIST. CORP.
SABRE FRANCE
FIABA SRL
O'CONNOR'S LAWN & GARDEN
MASKINHANDLER INDKOBSRINGEN A/S
T2_CO-OP
ACE HARDWARE US
AMAZON EUROPE
ECOMM1
HILAIRE VAN DER HAEGHE
ISEKI FRANCE SAS
ISEKI-MASCHINEN-GMBH
BUNNINGS
SEARS
AHERN RENTAL
CATERPILLAR CORPORATION
OSCAR WILSON ENGINE & PARTS INC
SUNSTATE EQUIPMENT
UNITED RENTAL

TOP CUSTOMERS – ENGINES

HUSQVARNA OUTDOOR
TORO CONSUMER
NINGBO DAYE GARDEN
STIGA S.P.A
STIGA SLOVAKIA
HUSQVARNA POLAND SP
AL-KO PRODUCTION
MTD HUNGARIA KFT
STIHL
METALCRAFT OF MAYVIL
GENERAC POWER
SUMEC HARDWARE & TOO
POWER DISTRIBUTORS
EXCEL INDUSTRIES INC
INTIMIDATOR INC
MASPORT LIMITED
MORIDGE MANUFACTURIN
GATOR TAIL LLC
YURAH CORP BSAS
BAD BOY INC
FOGO SP. Z O.O.

JSC KRASNY OCTIABR

FINANCIAL INSTITUTIONS

BANK OF AMERICA
BMO WEALTH MANAGEMENT
JPMORGAN CHASE
SUN TRUST
U.S. BANK
WELLS FARGO BANK NA

INSURANCE PROVIDERS

AMERICAN INTERNATIONAL GROUP, INC (AIG)
AXIS INSURANCE COMPANY
CHUBB
CHUBB SPECIALTY INSURANCE
CNA SPECIALTY LINES
ENDURANCE AMERICAN INSURANCE COMPANY
GREAT AMERICAN INSURANCE GROUP
MARSH USA INC
MARSH JLT SPECIALTY
TRAVELERS CASUALTY AND SURETY COMPANY
OF AMERICA
ZURICH AMERICAN INSURANCE COMPANY/
ZURICH SURETY
WILLIS TOWERS WATSON MIDWEST, INC
PREMIUM FUNDING ASSOCIATES, INC
ACE AMERICAN INSURANCE COMPANY
AIG INTERNATIONAL
AXA XL AMERICA, INC
AXIS EMPLOYMENT PRACTICES LIABILITY
BERKLEY INSURANCE COMPANY
CONTINENTAL CASUALTY CORPORATION
FEDERAL INSURANCE COMPANY
MAGNA CARTA INSURANCE, LTD
NATIONAL UNION FIRE INSURANCE COMPANY
OF PITTSBURGH, PA
SAFETY NATIONAL CASUALTY CORPORATION
SOMPO INTERNATIONAL
STOCK INSURANCE COMPANY
TRANSPORTATION INSURANCE COMPANY
TRAVELERS PROPERTY CASUALTY COMPANY OF
AMERICA
WILLIS (BERMUDA) LIMITED
WILLIS LIMITED
WNA LONDON
XL INSURANCE AMERICA, INC
WESTPAC BANKING CORPORATION
QBE INSURANCE CORPORATION

GEMINI INSURANCE COMPANY
EVANSTON INSURANCE COMPANY

INTERCOMPANY LENDERS

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

LANDLORDS

BURKE BUSINESS PARK LLC
FORT MOTTE LLC
FR GEORGIA LLC
HUNCH FAMILY LIMITED PARTNERSHIP
LEEDS INDUSTRIAL PARK, INC
LEWIS LOGISTICS
MID-SOUTH INVESTMENTS, INC
ONX3 LLC
ROTH INVESTMENT HOLDINGS LLC
TI INVESTORS OF GERMANTOWN I LLC
BURLEIGH PARTNERS LLC
SMI SNP INC / SIMPLICITY MANUFACTURING
HAROLD H LUIKEN & SONS
NIKKI AMERICA FUEL SYSTEMS LLC
LINCOLN PROPERTY COMPANY
SWIFT RENTAL PROPERTIES
REILLY LOGISTICS LLC
ROGER AND TAMA SUNDQUIST
ONE STONE LLC
KRS PROPERTY LLC
MURRAY LUMBER INC
FERRIS INDUSTRIES, INC
AJ&V FRANKLIN TRUSTEES
GOODMAN GROUP

LESSORS (OTHER THAN LANDLORDS)

YES EQUIPMENT AND SERVICES, INC
BNP PARIBAS
WEAVER BUSINESS MACHINES
PITNEY BOWES
PENSKE TRUCK LEASING CO
TOYOTA FINANCIAL SERVICES
BADGER INDUSTRIAL TRUCKS, INC
YALE EQUIPMENT SERVICES INC
RICOH AMERICAS CORPORATION

LC COUNTERPARTIES

JPMORGAN CHASE BANK, NA
WELLS FARGO COMMERCIAL DISTRIBUTION
FINANCE LLC
WELLS FARGO CAPITAL FINANCE CORPORATION
CANADA (SUCCESSOR IN INTEREST TO GE
COMMERCIAL DISTRIBUTION FINANCE
CANADA)
BANK OF AMERICA SCRANTON STANDBY TRADE
OPERATIONS
SENTRY INSURANCE A MUTUAL COMPANY
BANK OF AMERICA, NA
WASHINGTON COUNTY
ZURICH AMERICAN INSURANCE COMPANY
AMERICAN ALTERNATIVE INSURANCE
CORPORATION
US BANK NA
ELAVON FINANCIAL SERVICES DAC

MAJOR COMPETITORS

HONDA MOTOR CO, LTD
KAWASAKI HEAVY INDUSTRIES, LTD
KOHLER CO
GENERAC POWER SYSTEMS, INC
ALFRED KARCHER GMBH & CO
TECHTRONIC INDUSTRIES
DEERE & COMPANY
MTD CONSUMER LAWN MOWERS
THE TORO COMPANY
SCAG POWER EQUIPMENT
METALCRAFT OF MAYVILLE, INC
HOP

TAXING AUTHORITIES

ALABAMA DEPARTMENT OF REVENUE SALES,
USE & BUSINESS TAX DIVISION
ARIZONA TRANSACTION PRIVILEGE & USE TAX
ARKANSAS DPARTMENT OF FINANCE/ADMIN
BULLOCH COUNTY
BUTLER COUNTY COLLECTOR
CADDCC-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 VERNON
TOWN OF PORT WASHINGTON
VIRGINIA DEPARTMENT OF TAXATION
VVS CENTRAL SCHOOL
WAUKESHA COUNTY TREASURER
WISCONSIN DEPARTMENT OF REVENUE
WYOMING DEPARTMENT OF REVENUE

REGULATORY AUTHORITIES

WISCONSIN DEPARTMENT OF NATURAL
RESOURCES
UNITED STATES ENVIRONMENTAL PROTECTION
AGENCY
CITY OF POPLAR BLUFF MUNICIPAL UTILITIES
MISSOURI DEPARTMENT OF NATURAL
RESOURCES
MILWAUKEE METROPOLITAN SEWERAGE
DISTRICT: MMSD
ALABAMA DEPARTMENT OF ENVIRONMENTAL
MANAGEMENT
GEORGIA DEPARTMENT OF NATURAL
RESOURCES
US DEPARTMENT OF TRANSPORTATION

UTILITY SERVICE PROVIDERS

ALABAMA POWER - BIRMINGHAM
WE ENERGIES
DIRECT ENERGY BUSINESS PA
NEW YORK POWER AUTHORITY
NATIONAL GRID
MURRAY ELECTRIC SYSTEM
GEORGIA POWER
CITY OF SHERRILL
ORANBERG DEPARTMENT OF PUBLIC
UTILITIES
CITY OF HOLDREGE
DIXIE ELECTRIC COOPERATIVE (AL)
CITY OF WAUWATOSA WATER
MURRAY MUNICIPAL UTILITIES
MUNICIPAL UTIL AND CITY CABLE
CITY OF STATESBORO
VILLAGE OF GERMANTOWN
LOACHAPOKA WATER AUTHORITY
FORT PIERCE UTILITIES AUTH

AUBURN WATER WORKS BOARD
SPIRE/ALAGASCO
CONSTELLATION GAS BOX 5473
SPRAGUE OPERATING RESOURCES
MURRAY MUNICIPAL UTILITIES
MURRAY NATURAL GAS
SPIRE MARKETING INC
SPIRE
BLACK HILLS ENERGY
WALTON EMC
AT&T
AT&T LONG DISTANCE
BULLOCH TELEPHONE COOPERATIVE
CENTURYLINK
CHARLES RIVER COMMUNICATIONS INC
CHARTER COMMUNICATIONS
WINDSTREAM NUVOX, INC
MUNICIPAL UTILITY & CITY CABLE POPLAR
BLUFF, MO
MURRAY MUNICIPAL UTILITIES MURRAY, KY
MUNICIPAL UTILITY AND CITY CABLE POPLAR
BLUFF WEST, MO
VILLAGE OF MENOMONEE FALLS
121 DISPOSAL COMPANY LLC
DIVERSIFIED ALARM SERVICES INC

SIGNIFICANT SHAREHOLDERS

BLACKROCK, INC
BRANDES INVESTMENT PARTNERS, LP
DIMENSIONAL FUND ADVISORS, LP
GMT CAPITAL CORP.
THE VANGUARD GROUP, INC

TOP VENDORS

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
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

**DEBTOR COUNSEL FOR NON-RESTRUCTURING
MATTERS**

ARNOLD & PORTER KAYE SCHOLER LLP
BAKER & MCKENZIE, AUSTRALIA
BAKER & MCKENZIE LLP
BARKER BRETTELL LLP
BECK, CHAET, BAMBERGER & POLSKY, S.C.
BLAKE, CASSELS & GRAYDON LLP (ONTARIO,
CANADA)
BOND SCHOENECK & KING, PLLC
BROWN & JAMES
BUELOW VETTER BUIKEMA OLSON & VLIET LLC
BURNS WHITE LLC
CETRULO LLP
CHENHALLS NISSEN, S.C.

CORSEARCH INC
CPA GLOBAL LIMITED
CRIVELLO CARLSON, S.C.
DARGER ERRANTE YAVITZ & BLAU LLP
DEMARCO INTELLECTUAL PROPERTY LLC
FAEGRE DRINKER BIDDLE & REATH LLP
FAIRCLOTH MELTON SOBEL & BASH LLC
FOLEY & LARDNER LLP
FOX ROTHSCHILD LLP
GODFREY & KAHN, S.C.
GREENBERG TRAUIG, PA
HAYNSWORTH SINKLER BOYD, PA
IPAN INTELLECTUAL PROPERTY ASSOCIATES
NETWORK LLC
KEAN MILLER LLP
KING & SPALDING LLP
KOPKA PINKUS DOLIN PC 04-3597929 - IL & IN
LATHROP GPM LLP
LITTLER MENDELSON, PC
MAZUTTI RIBAS STERN
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
PERKINS COIE LLP
QUARLES & BRADY LLP
RASSERS ADVOCATEN
REED SMITH LLP
RUMBERGER, KIRK & CALDWELL, PA
SANDBERG, PHOENIX & VON GONTARD, PC
SANDLER, TRAVIS & ROSENBERG, PA
SHUMAKER, LOOP & KENDRICK LLP
TA LAWYERS GKJ
WEIL GOTSHAL & MANGES
ANDRUS INTELLECTUAL PROPERTY LAW LLP
BAKER & MCKENZIE - CIS, LIMITED - RUSSIA
BRIGGS & STRATTON CORPORATION
CORPORATION SERVICE COMPANY
DAVIS WRIGHT TREMAINE LLP
DUANE MORRIS LLP
FORD & HARRISON LLP
GOLDBERG SEGALLA LLP
GORDON & REES LLP

IMAI, TADLOCK, KEENEY & CORDERY
KELLEY JASONS MCGOWAN SPINELLI & HANNA
LOEB & LOEB
RATHE IP LAW
SMITH MOORE LEATHERWOOD LLP
SPENCER FANE LLP
SWARTZ CAMPBELL LLC
TA LAWYERS
VON BRIESEN & ROPER, S.C.
WHITE & WILLIAMS
HANSEN REYNOLDS LLC
SPRUSON & FERGUSON
MACPHERSON+KELLEY LAWYERS
PLOUM ROTTERDAM LAW FIRM
EVERSHEDS SUTHERLAND LIMITED
BÄR & KARRER LTD.
ROUSE FRETS WHITE GOSS GENTILE RHODES,
P.C.
ZHONG LUN LAW FIRM
ADAMS PLUCK
BOSS & YOUNG
CLARKE MODET & CO
CLINT LAWYERS AND MEDIATORS
DAVIES COLLISION CAVE PTY LTD
FROMONT BRIENS
GERLACH
GQ EMPLOYMENT LAW LLP
MAGNELL & PARTNERS ADVOKATFIRMA KB
MARKS & CLERK HONG KONG
PCS PARUCH CHRUŚCIEL SCHIFFTER
ROUSE & CO INTERNATIONAL LLP
SUNRAY INTELLECTUAL PROPERTY ATTORNEY'S
VANGUARD
WALDER WYSS LTD
GRUNECKER, KINKELDEY, STOCKMAIR
INTELLECTUAL PROPERTY ASSOCIATES
HANSEN RIEDERER DICKINSON CRUEGER
MAZUTTI RIBAS STERN SOCIEDADE
MCELROY DEUTSCH MULVANEY

**ENTITIES AFFILIATED WITH OFFICERS AND
DIRECTORS**

ECS GROUP, INC
LENNOX INTERNATIONAL, INC
MRA
UNIVERSAL FOREST PRODUCTS

NORDSON CORPORATION
NATIONAL MATERIALS CORP.
LYDALL INC
WOODSIDE VENTURES, INC
HURON CAPITAL
ITRON, INC
CAMPBELL SOUP COMPANY
CSC SERVICEWORKS, INC
STEVENS INSTITUTE OF TECHNOLOGY
LANDSCAPE FORMS
FIDELITY
ARTIC GLACIER
COOPER TIRE
CASCADE ENGINEERING
AMERICAN WATER WORKS COMPANY
LITHKO CONTRACTING
PURESTAR
GENTEX CORPORATION
WALFAM VENTURES LLC
BRAND HOLDINGS LLC
DR. EMIL NUTRITION
JUBILEE ASSOCIATION & SOUP KITCHEN
THE WISCONSIN CHAPTER OF THE NATURE
CONSERVANCY
MILWAUKEE SCHOOL OF ENGINEERING
NATIONAL ASSOCIATION OF CORPORATE
DIRECTORS
BRAUNABILITY INC
YCS INC
CARLYLE INVESTMENT MANAGEMENT LLC
NORTHERN MIDDLE TENNESSEE WORKFORCE
DEVELOPMENT
PROJECT RETURN
STEPHEN A. WYNN INSTITUTE FOR VISION
RESEARCH (UNIVERSITY OF IOWA)
DAVENPORT UNIVERSITY

**FORMER OWNERS AND AFFILIATES OF
FORMER DIRECTORS AND OWNERS**
HUNCH FAMILY LIMITED PARTNERSHIPS
BILLY GOAT PROPERTIES
DREW COATES
VIKTOR COATES

US TRUSTEE
DANIEL J. CASAMATTA, ACTING UNITED STATES
TRUSTEE
PAUL RANDOLPH, ASSISTANT U.S. TRUSTEE

ADAM MILLER, TRIAL ATTORNEY
LLOYD MUELLER, TRIAL ATTORNEY
SHERRI L. WATTENBARGER, TRIAL ATTORNEY
CAROLE RYCZEK, TRIAL ATTORNEY
JOSEPH SCHLOTZHAUER, TRIAL ATTORNEY
SIRENA T WILSON

**JUDGES PRESIDING OVER THE US BANKRUPTCY
COURT, EASTERN DISTRICT OF MISSOURI**
CHIEF JUDGE KATHY A. SURRAT-STATES
JUDGE BARRY S. SCHERMER
JOHN HOWLEY, JR.
JAMES MOELLER
SHONTELLE MCCOY
LINDA TRUCCANO
MATTHEW PARKE

**PARTIES WHO HAVE UCC FILINGS AGAINST
DEBTORS (US)**
HYG FINANCIAL SERVICES, INC
CISCO SYSTEMS CAPITAL CORPORATION
CITIBANK NA
HAGEMeyer NORTH AMERICA INC
SALEM TOOLS INC
DIE-TECH AND ENGINEERING INC
HARTWIG INC
CITIBANK NA ITS BRANCHES SUBSIDIARIES AND
AFFILIATES
JPMORGAN CHASE BANK NA
TRISTATE MACHINERY INC
MORRIS SOUTH LLC
TCF EQUIPMENT FINANCE A DIVISION OF TCF
NATIONAL BANK
JPMORGAN CHASE BANK NA AS COLLATERAL
AGENT
THOMPSON TRACTOR CO INC
DE LAGE LANDEN FINANCIAL SERVICES INC
MITSUBISHI TURBOCHARGER AND ENGINE
AMERICA, INC

FORMER DIRECTORS
BENJAMIN D. DUKE
MAURIZIO STELLA
MARKUS BERNI
JAMES HUMPHREY

FORMER OFFICERS
WILLIAM W. COATES, IV

ANTHONY COLIN DODDS
DAVID G DEBEATS

HEDGE COUNTERPARTIES

BANK OF MONTREAL
JPMORGAN CHASE BANK, NA
PNC BANK
BANK OF AMERICA MERRILL LYNCH
US BANK NATIONAL ASSOCIATION

PARTIES TO POTENTIAL LITIGATION

RUSSELL, CLARENCE

ORDINARY COURSE PROFESSIONAL SERVICE PROVIDERS

VERTEX
CORPTAX
DUCHARME MCMILLEN & ASSOCIATES INC
AVALARA INC
DELOITTE TAX LLP
DELOITTE & TOUCHE LLP
BLACKLINE
GRANT THORNTON LLP
MERCER HUMAN RESOURCE CONSULTING
RED FLAG GROUP INC
RSM US LLP
PRICEWATERHOUSECOOPERS LLP
AON CONSULTING INC
KPMG LLP
GOOSSEN & SCHULTZ CPAS LLP
PWC INTERNATIONAL ASSIGNMENT SERVICES
BAKER TILLY VIRCHOW KRAUSE LLP
KPMG
TAX RESOURCE GROUP INC
WISCONSIN PROPERTY TAX CONSULTANTS

SIGNIFICANT LITIGATION INVOLVING THE DEBTORS

WORKERS' COMPENSATION RETALIATION CLAIM RELATED TO DION HARPER. PLAINTIFF IS DION HARPER AND THE CASE IS PENDING IN LEE COUNTY, ALABAMA CIRCUIT COURT
ALABAMA FEDERAL COURT LITIGATION RELATED TO DISCRIMINATION CLAIMS OF LEWIS ALEXANDER
PENDING APPEAL TO THE WISCONSIN LABOR & INDUSTRY REVIEW COMMISSION RELATED TO

DISMISSAL OF A DISCRIMINATION CHARGE ALLEGED BY JOHN FORD
MISSOURI COMMISSION ON HUMAN RIGHTS / EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO SANDY DEERING
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO JURLINE BAKER
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO BETHANY BOHMANN
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO MAGGIE MARTINEZ
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO RONNIE PATTERSON
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO SANDRA STEVENS
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE RELATED TO RHONDA TRIPLETT
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT, EQUAL RIGHTS DIVISION, COMPLAINT RELATED TO ZELJKO DJVKIC
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT, EQUAL RIGHTS DIVISION, COMPLAINT RELATED TO MICHAEL MARTY
THE EXMARK LITIGATION
CLAUDIA HARTKE V. ANDRE Y. SEGAL ET AL.
ESTATE OF VISAKAY, WILLIAM V. BRIGGS & STRATTON CORPORATION.

OTHER NAMES USED BY DEBTOR, LAST 8 YEARS

BRIGGS & STRATTON POWER PRODUCTS GROUP

FORMER AFFILIATES AND ENTITIES, LAST 3 YEARS

PICOSPRAY, INC
BSH GENERATORS LLC
BRIGGS & STRATTON MEXICO S.A. DE C.V.

OTHER SIGNIFICANT CONTRACT COUNTERPARTIES

FIDELITY STOCK PLAN SERVICES, LLC
FIDELITY WORKPLACE SERVICES LLC
FIDELITY MANAGEMENT TRUST COMPANY
FIDELITY INVESTMENTS/FIDELITY WORKPLACE
SERVICES LLC
NORTHPOINT COMMERCIAL FINANCE LLC
NORTHPOINT COMMERCIAL FINANCE CANADA
INC
SHEFFIELD FINANCIAL
SYNCHRONY BANK (FORMERLY GE CAPITAL
RETAIL BANK)
FLEXITI FINANCIAL INC
OCTANE LENDING, INC
WESTERN EQUIPMENT FINANCE, INC
ATACO STEEL PRODUCTS CORP.
BLOCK MIDLAND GROUP
BRENDA KELLEY
CATAMOUNT CONSTRUCTORS, INC.
ELGIN FASTNER GROUP, LLC
FIRST INDUSTRIAL REALTY TRUST
G3 INDUSTRIES
GEORGIA DEER FARM
HARCROSS CHEMICALS INC.
MAZAK OPTONICS CORP.
MILWAUKEE BREWERS BASEBALL CLUB, L.P.
PRO METAL WORKS, LLC
PROPULSE
ROLLER BEARING COMPANY OF AMERICA
SOUTHGATE LEASE SERVICES, INC.
SOUTHGATE LEASING CORPORATION
A.B. BOYD CO
AAVID THERMALLOY LLC
AIRMAN USA CORP
ALLEGIS CORPORATION
ALLGREEN SERVICES LLC
ANFAN INTERNATIONAL CO LTD
ARGO PRODUCTS COMPANY
ASHLEY F WARD INC. DBA FITECH INC.
ATLAS METAL PARTS & FABRICATING INC
CENTRO INC
CHAO LONG MOTOR PARTS CORP
CHONGQING JILI YUNFENG INDUSTRY (GROUP)
CO, LTD
CHONGQING KUALITE INDUSTRY AND TRADE
CO LTD
CHONGQING MARS SPECIAL METAL FORMING
CO LTD
CHONGQING PANDA MACHINERY CO LTD

CHONGQING QINGJIAN MACHING PART CO LTD
CHONGQING SANAI HAILING INDUSTRIAL CO
LTD
CHONGQING ZHENJIAN IMPORT AND EXPORT
TRADE CO LTD
CHONGQUING CHANGJIANG BEARING CO LTD
COLISEUM ELECTRIC CORPORATION
COPE PLASTICS INC
CUSTOM ENGINEERING WHEELS INC
DAIDO METAL USA INC
DANTHERM S.P.A.
DELPHI CORPORATION
DELPHI POWERTRAIN SYSTEMS LLC
DIVERSIFIED
DIVERSITECH
DON HAGAN & SONS INC
ENGINEERED SALES
EXIDE TECHNOLOGIES LLC
FEDERAL-MOGUL VALVETRAIN
FLEXAUST COMPANY INC
FREUDENBERG-NOK GENERAL PARTNERSHIP
FUZHOU AUTOPARTS INDUSTRIES CO LTD
FUZHOU FUCHUAN RUBBER CO LTD
GH TOOL & MOLD INC
HARCROS CHEMICALS INC
HOKKY ELECTRONICS (SHANGHAI) CO LTD
ICF INDUSTRIES INC
IMPCO
INNOVATIVE TECHNOLOGIES
INTRADIN (SHANGHAI) INPORT & EXPORT CO
LTD
JAS FORWARDING USA INC
JIANGSU LONGHOM MECHATRONICS CO LTD
JINAN ALBERT TRADING CO LTD
JULIAN ELECTRIC INC
KANEMATSU USA INC
KRONOS INC
LAKEVIEW INDUSTRIES INC
LANGFANG KOKUSAN ELECTRIC CO LTD
LINZ ELECTRIC
LOMONT MOLDING LLC
MAIL THERMAL AND ACCUSTICAL
MANAGEMENT
MATERIAL HANDLING TECHNOLOGIES I
MAX TOOL INC
MEDART INC
MING LIOU/ARIES INTERNATIONAL
MIRO MANUFACTURING INC

MTD
MUTHIG INDUSTRIES INC
NINGBO JINXIN POWDER METALLURGY CO
NINGBO XIANGYUAN DANHONG MACHINERY
NITTO INC
OPTIBELT
PACKAGING SOLUTIONS INC
PLASMAN GROUP/THERMOTECH
PRICE ERECTING INC
PRYOTECK INC
RHINO TOOL HOUSE
RIDGE TOOL MANUFACTURING CO
RITUS CORPORATION
RR DONNELLEY
SCHIEFFER CO. INTERNATIONAL LLC
SEDEMAC MECHATRONICS (PVT) LTD
SENTEC HANOI CO LTD
SHANDONG WEIDA INTERNATIONAL TRADING
SHANDONG WEIDA MACHINERY CO LTD
SHANDONG ZHENTINGJIANGONG PISTON CO
LTD
SHANGHAI DONG FENG MOTOR INDUSTRY IMP
/ EXP CO LTD
SHANGHAI ELECTRICAL APPARATUS IMP & EXP
LTD
SHANGHAI SI RUIFU MACHINERY &
ENGINEERING CO LTD
SICHUAN FUXIANG TECHNOLOGY CO LTD
SOUTHERN TOOL
STEEL CRAFT CORP
STRAIGHT 72 INC DBA MAI MANUFACTURING
SUSSEX IM INC
SUZHOU ZHONGCHENG HENGXIE BEARING CO
LTD
TECOMEC S.R.L. - SOCIO UNICO
THE CLEVELAND CANVAS GOODS MFG CO
TOOL & DYE
TROY CRAIG (DICELO LEVITT GUTZLER)
TUFF TORQ CORP
UFP TECHNOLOGIES INC
W.W. GRAINGER INC
WOLONG INTERNATIONAL (HONGKONG) LTD
XIAMEN GOODWILL ELASTOMERICE CO LTD
XIAMEN RIKEN INDUSTRIAL CO LTD
XIAMEN SENTEC E&E CO LTD
XPO
YUEQING RIYUE MACHINE ELECTRICITY CO LTD
YUHUAN JUXIN MACHINERY CO LTD

ZHEJIAN CONSTANT POWER MACHINERY
ZHEJIAN MEILI HIGH TECHNOLOGY CO LTD
ZHEJIANG BO XING INDUSTRY AND TRADE CO
LTD
ZHOUSHAN HAISHAN MACHINERY & SEALING
MATERIALS CO LTD
ZIGONG CHUANLI TECHNOLOGY CO LTD
ZMONDAY (ZHEJIAN ZHOULI INDUSTRIAL CO
LTD)

**PROFESSIONAL SERVICE PROVIDERS TO
AFFILIATES**

NONE KNOWN AT THIS TIME

**PROFESSIONAL SERVICE PROVIDERS TO
DIRECTORS**

NONE KNOWN AT THIS TIME

**PROFESSIONAL SERVICE PROVIDERS TO
OFFICERS**

NONE KNOWN AT THIS TIME

**PROFESSIONAL SERVICE PROVIDERS TO
SHAREHOLDERS**

NONE KNOWN AT THIS TIME

AD HOC GROUP OF SENIOR NOTEHOLDERS

ATALAYA CAPITAL MANAGEMENT
BARINGS
COHANZICK MANAGEMENT LLC
CROSSING BRIDGE ADVISORS LP

**MEMBERS OF UNSECURED CREDITORS
COMMITTEE**

PENSION BENEFIT GUARANTY CORPORATION
HOFFER PLASTICS CORPORATION
WILMINGTON TRUST N.A.
A R NORTH AMERICA
THOMAS R SAVAGE
JAMES E BRENN
JIANGSU JIANGHUI ENGINE CO LTD
DOSTER, ULLOM & BOYLE LLC
BROWN RUDNICK LLP

**PROFESSIONAL SERVICE PROVIDERS TO THE
STALKING HORSE BIDDER**

ALVAREZ & MARSAL
KIRKLAND & ELLIS

MCKINSEY & COMPANY
KPMG
DELOITTE ACCOUNTING
LITTLER MENDELSON
SPILMAN THOMAS & BATTLE

Exhibit D
**Current and Former Connections Between
Hansen Reynolds LLC and Potential Parties-in-Interest**

CURRENT REPRESENTATIONS	
<i>Debtors</i>	Briggs & Stratton Corporation
<i>Affiliates of the Debtor</i>	Business Health Care Group of Wisconsin, LLC
<i>6.875% Senior Note Holders</i>	U.S. Bank N.A.
<i>LC Counterparties</i>	Elavon Financial Service DAC

FORMER REPRESENTATIONS / RELATIONSHIPS	
<i>6.875% Senior Note Holders</i>	International FCStone Financial Inc.
	U.S. Bank N.A.
<i>Top Customers – Engines</i>	Generac Power Systems, Inc.
<i>Insurance Providers</i>	Zurich American Insurance Co.
<i>LC Counterparties</i>	Elavon Financial Services DAC
<i>Top Vendors</i>	Dutchland Plastics LLC
<i>Debtor Counsel for Non-Restructuring Matters</i>	Bond Schoeneck & King PLLC