

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.	§	Related Docket No. 1854

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

Upon the objection (the “**Objection**”)¹ of the Plan Administrator in the above-captioned chapter 11 cases for entry of an order pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007(d)(5), and Local Rule 3007(C) modifying the claims listed on Schedule 1 attached hereto and as more fully set forth in the Objection;² and upon the *Declaration of Alan D. Halperin In Support of the Plan Administrator’s Twenty-Second Omnibus Objection to Claims* (attached to the Objection as **Exhibit B**); and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Plan Administrator having represented that adequate and proper notice of the Objection has been given in accordance with the Omnibus Objection Procedures; and that no other or further notice need be given; and this Court having reviewed the Objection; and this

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

² Exhibit A-1 to Schedule 1 identifies those Claims to be reduced, Exhibit A-2 to Schedule 1 identifies those Claims to be reclassified, and Exhibit A-3 to Schedule 1 identifies those Claims to be both reduced and reclassified.



Court having held a hearing to consider the relief requested in the Objection; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and it appearing that the relief requested in the Objection is in the best interests of the Plan Administrator and creditors; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor, **it is hereby ORDERED that the Objection is SUSTAINED in that:**

1. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Claim listed on **Schedule 1** and the proceeding exhibits annexed hereto, is reduced, reduced and reclassified, or disallowed to be consistent with the Debtors' Books and Records.

2. The terms and conditions of this Order are effective immediately upon entry.

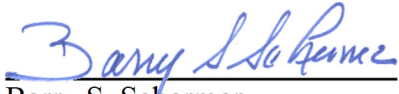
3. Nothing contained in the Objection or this Order is intended to be or shall be deemed as (i) an admission as to the validity of any claim against the Debtors or the Wind-Down Estates, (ii) a waiver of rights to dispute the amount of, basis for, or validity of any claim, (iii) a waiver of rights under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

4. The Plan Administrator is authorized to take all actions necessary or appropriate to carry out the relief granted in this Order.

5. Not later than two (2) business days after the date of this Order, the Plan Administrator shall serve a copy of the Order and shall file a certificate of service no later than twenty-four (24) hours after service.

DATED: October 8, 2021
St. Louis, Missouri

cke


Barry S. Schermer
United States Bankruptcy Judge

Order Prepared By:

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

Local Counsel to the Plan Administrator

-and-

HALPERIN BATTAGLIA BENZIJA LLP
Julie Dyas Goldberg
Carrie E. Essenfeld
40 Wall Street, 37th Floor
New York, New York 10005
Telephone: (212) 765-9100
Email: jgoldberg@halperinlaw.net
cessenfeld@halperinlaw.net

Counsel to the Plan Administrator

Schedule 1

Schedule of Claims

EXHIBIT A-1

Reduced Claims

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

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

Exhibit A-1 - Reduce Claims

Briggs & Stratton Corp., et al.

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

Exhibit A-1 - Reduce Claims

Briggs & Stratton Corp., et al.

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

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

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted Claim Amount and Priority		Modified Claim Amount and Priority		Basis for Proposed Modification
16) Mjo Industries 8000 Technology Parkway Huber Heights, OH 45424-1573	20-43597	Briggs & Stratton Corporation	987	10/1/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a lower amount owed than the vendor asserts
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$72,466.32	Unsecured:	\$64,989.38	
					Total:	\$72,466.32	Total:	\$64,989.38	
17) Praxair Distribution, Inc 4555 S Palo Verde Road, Ste 125 Tucson, AZ 85714	20-10575	Billy Goat Industries, Inc.	2	7/27/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a lower amount owed than the vendor asserts.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$14,174.71	Unsecured:	\$5,382.07	
					Total:	\$14,174.71	Total:	\$5,382.07	
18) Praxair Distribution, Inc 4555 S Palo Verde Road, Ste 125 Tucson, AZ 85714	20-43597	Briggs & Stratton Corporation	123	8/12/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a lower amount owed than the vendor asserts.
					Administrative:	\$3,517.64	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$70,021.69	Unsecured:	\$42,491.79	
					Total:	\$73,539.33	Total:	\$42,491.79	
19) Smc Electric Supply Anna Squires 2503 Merva Rd Poplar Bluff, MO 63901-7046	20-43597	Briggs & Stratton Corporation	1159	9/21/2020	Secured:	\$0.00	Secured:	\$0.00	Portions of the asserted claim are post-petition invoices, which are liabilities assumed by the Court-approved buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$93,912.78	Unsecured:	\$88,317.21	
					Total:	\$93,912.78	Total:	\$88,317.21	
20) Southern Tool Specialist, Inc. Joshua Bruce 338 Business Circle Pelham, AL 35124	20-43597	Briggs & Stratton Corporation	1568	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	Portions of the asserted claim are post-petition invoices, which are liabilities assumed by the Court-approved buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$15,202.99	Unsecured:	\$6,598.14	
					Total:	\$15,202.99	Total:	\$6,598.14	

Exhibit A-1 - Reduce Claims

Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted Claim Amount and Priority		Modified Claim Amount and Priority		Basis for Proposed Modification
21) Stk Electronics, Inc. Dba Pelco Component Technologies 2747 Route 20 East Cazenovia, NY 13035	20-43597	Briggs & Stratton Corporation	384	9/8/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a lower amount owed than the vendor asserts.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$24,584.80	Unsecured:	\$17,837.72	
					Total:	\$24,584.80	Total:	\$17,837.72	
22) Stratosphere Quality LLC 12024 Exit 5 Pkwy Fishers, IN 46037-7940	20-43597	Briggs & Stratton Corporation	1165	9/18/2020	Secured:	\$0.00	Secured:	\$0.00	A portion of the asserted claim is a post-petition invoice, which is a liability assumed by the Court-approved buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$47,567.97	Unsecured:	\$41,863.59	
					Total:	\$47,567.97	Total:	\$41,863.59	
23) Us Chrome Corporation Of Illinois 305 Herbert Road Herbert, IL 60145	20-43597	Briggs & Stratton Corporation	1365	10/5/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a lower amount owed than the vendor asserts.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$19,791.56	Unsecured:	\$10,915.54	
					Total:	\$19,791.56	Total:	\$10,915.54	
24) W.W. Grainger, Inc. 401 South Wright Road W4W.R47 Janesville, WI 53546	20-43597	Briggs & Stratton Corporation	2042	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a lower amount owed than the vendor asserts.
					Administrative:	\$28,727.34	Administrative:	\$6,778.82	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$22,549.93	Unsecured:	\$18,208.62	
					Total:	\$51,277.27	Total:	\$24,987.44	
25) WE Energies Attn Bankruptcy 333 W Everett St Milwaukee, WI 53203	20-43597	Briggs & Stratton Corporation	947	9/16/2020	Secured:	\$0.00	Secured:	\$0.00	The Debtors' books and records reflect a lower amount owed than the vendor asserts.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$579,679.13	Unsecured:	\$194,168.81	
					Total:	\$579,679.13	Total:	\$194,168.81	

EXHIBIT A-2

Reclassified Claims

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

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

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

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

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

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted Claim Amount and Priority		Modified Claim Amount and Priority		Basis for Proposed Modification
11) Grunau Company Inc 1100 West Anderson Ct Oak Creek, WI 53154	20-43597	Briggs & Stratton Corporation	1570	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant is a contractor who provides repair services to the Debtors' facilities and does not provide goods within the context of section 503(b)(9).
					Administrative:	\$35,525.28	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$2,610.00	Unsecured:	\$38,135.28	
					Total:	\$38,135.28	Total:	\$38,135.28	
12) Jacob Lindmair 1385 Bluebird Dr Oconomowoc, WI 53066	20-43597	Briggs & Stratton Corporation	1576	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant asserts a Priority claim on account of tuition reimbursement, which does not qualify as an Administrative claim.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$5,172.59	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$5,172.59	
					Total:	\$5,172.59	Total:	\$5,172.59	
13) Jill M Firehammer N8396 Schulz Rd Beaver Dam, WI 53916	20-43597	Briggs & Stratton Corporation	1762	9/25/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$13,650.00	Priority:	\$0.00	
					Unsecured:	\$1,050.31	Unsecured:	\$14,700.31	
					Total:	\$14,700.31	Total:	\$14,700.31	
14) Joel John Pavlik Jr 5420 N Mohawk Ave Glendale, WI 53217	20-43597	Briggs & Stratton Corporation	433	8/28/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant asserts a Priority claim on account of tuition reimbursement, which does not qualify as an Administrative claim.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$4,477.93	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$4,477.93	
					Total:	\$4,477.93	Total:	\$4,477.93	
15) Lakewood Filters, Inc. 5030 N 124Th St Milwaukee, WI 53225	20-43597	Briggs & Stratton Corporation	920	9/15/2020	Secured:	\$0.00	Secured:	\$0.00	The goods sold by the vendor were not received within the 20 day period preceding the bankruptcy filing date, and therefore do not qualify for 503(b)(9) treatment.
					Administrative:	\$10,131.29	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$10,131.29	
					Total:	\$10,131.29	Total:	\$10,131.29	

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

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted Claim Amount and Priority		Modified Claim Amount and Priority		Basis for Proposed Modification
16) Marvin Vissers 8940 S Patricia Blvd Oak Creek, WI 53154	20-43597	Briggs & Stratton Corporation	534	9/14/2020	Secured:	\$0.00	Secured:	\$0.00	The amounts asserted as remaining and owed under COBRA do not qualify as a Priority claim.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$2,695.02	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$2,695.02	
					Total:	\$2,695.02	Total:	\$2,695.02	
17) Revere Electric Supply Co 926 State Street Racine, WI 53403	20-43597	Briggs & Stratton Corporation	1906	9/30/2020	Secured:	\$0.00	Secured:	\$0.00	Portions of the asserted invoice were not received within the 20 day period preceding the bankruptcy filing date, and therefore do not qualify for 503(b)(9) treatment.
					Administrative:	\$10,041.30	Administrative:	\$389.50	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$9,651.80	
					Total:	\$10,041.30	Total:	\$10,041.30	
18) Tech Photo 8247 Midland Dr Allenton, WI 53002-9755	20-43597	Briggs & Stratton Corporation	4	7/23/2020	Secured:	\$0.00	Secured:	\$0.00	The vendor provides a service, and therefore the portion of their claim asserted as an Administrative 503(b)(9) claim does not qualify as an Administrative claim.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$4,380.33	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$4,380.33	
					Total:	\$4,380.33	Total:	\$4,380.33	
19) Thomas D Fredrickson 3075 S. Reno Drive New Berlin, WI 53151	20-43597	Briggs & Stratton Corporation	1968	10/7/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$23,158.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$23,158.00	
					Total:	\$23,158.00	Total:	\$23,158.00	
20) Victor White 1725 Crystal Ln West Columbia, SC 29170	20-43597	Briggs & Stratton Corporation	2004	10/1/2020	Secured:	\$0.00	Secured:	\$0.00	The claimant has already received \$13,650 of severance-related compensation, the maximum allowable under Bankruptcy Code section 507(a)(4). Therefore, no portion of the asserted claim qualifies as a Priority claim.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$24,704.90	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$24,704.90	
					Total:	\$24,704.90	Total:	\$24,704.90	

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

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted Claim Amount and Priority		Modified Claim Amount and Priority		Basis for Proposed Modification
21) Videotronix, Incorporated 401 West Travelers Trail Burnsville, MN 55337	20-43597	Briggs & Stratton Corporation	2036	10/2/2020	Secured:	\$0.00	Secured:	\$0.00	The vendor provides a service, and therefore the portion of their claim asserted as an Administrative 503(b)(9) claim does not qualify as an Administrative claim
					Administrative:	\$933.68	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$36,905.73	Unsecured:	\$37,839.41	
					Total:	\$37,839.41	Total:	\$37,839.41	
22) William Masch 19901 W National Ave New Berlin, WI 53146	20-43597	Briggs & Stratton Corporation	892	9/16/2020	Secured:	\$0.00	Secured:	\$0.00	The claim is on account of a rebates owed to the employee, which do not qualify as an Administrative claim.
					Administrative:	\$1,354.18	Administrative:	\$0.00	
					Priority:	\$0.00	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$1,354.18	
					Total:	\$1,354.18	Total:	\$1,354.18	
23) Wisconsin Steam Cleaner Sales Co., Inc. Wisconsin Steam 1704 Paramount Ct. Waukesha, WI 53186	20-43597	Briggs & Stratton Corporation	337	9/1/2020	Secured:	\$0.00	Secured:	\$0.00	Goods associated with the claim were not received within the 20 day period preceding the bankruptcy filing date, and therefore do not qualify for 503(b)(9) treatment.
					Administrative:	\$0.00	Administrative:	\$0.00	
					Priority:	\$1,349.05	Priority:	\$0.00	
					Unsecured:	\$0.00	Unsecured:	\$1,349.05	
					Total:	\$1,349.05	Total:	\$1,349.05	

EXHIBIT A-3

Reduced and Reclassified Claims

Exhibit A-3 - Reduce & Reclass Claims
Briggs & Stratton Corp., et al.

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserted Claim Amount and Priority	Modified Claim Amount and Priority	Basis for Proposed Modification
1) Probuilding Supply Inc 615 3Rd St Holdrege, NE 68949-2816	20-43598	Allmand Bros., Inc.	34	9/21/2020	Secured: \$0.00 Administrative: \$251.94 Priority: \$0.00 Unsecured: \$0.00 Total: \$251.94	Secured: \$0.00 Administrative: \$3.75 Priority: \$0.00 Unsecured: \$240.93 Total: \$244.68	Some invoices asserted as Administrative were determined by the Debtors to be received outside the 20 day 503(b)(9) window. Invoices asserted in the claim were also determined to be post-petition invoices which were assumed by the Court appointed buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.
2) Ultra Tool And Manufacturing Inc Attn Melissa Karis W194N11811 McCormick Dr Germantown, WI 53022-2464	20-43597	Briggs & Stratton Corporation	2419	11/12/2020	Secured: \$0.00 Administrative: \$12,620.10 Priority: \$0.00 Unsecured: \$0.00 Total: \$12,620.10	Secured: \$0.00 Administrative: \$5,524.55 Priority: \$0.00 Unsecured: \$6,435.55 Total: \$11,960.10	Some invoices asserted as Administrative were determined by the Debtors to be received outside the 20 day 503(b)(9) window. Invoices asserted in the claim were also determined to be post-petition invoices which were assumed by the Court appointed buyer of substantially all of the Debtors' assets, Bucephalus Buyer, LLC.