UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

IN RE: BRIGGS & STRATTON CORPORATION, *et al.*, Debtors.	In Proceedings Under Chapter 11 Hon. Kathy A. Surratt-States Case No. 20-43597-659 (Jointly Administered)
ALAN D. HALPERIN, solely as Plan Administrator of the Wind-Down Estates of Briggs & Stratton Corporation, Plaintiff, v. STATE OF NEBRASKA, NEBRASKA WORKERS' COMPENSATION COURT and ZURICH-AMERICAN INSURANCE COMPANY, Defendants.	Adversary No. 25-04044-659

MOTION TO DISMISS FOR LACK OF SUBJECT MATTER JURISDICTION AND INSUFFICIENCY OF SERVICE OF PROCESS, OR IN THE ALTERNATIVE, FOR ABSTENTION

COME NOW the Nebraska Workers' Compensation Court (the "WC Court") and the State of Nebraska (the "State") (collectively, the "Movants") and move this court for an order dismissing this adversary proceeding for lack of subject-matter jurisdiction pursuant to Federal Rules of Civil Procedure 12(b)(6) and 12(b)(1). In the event this case is not dismissed, Movants respectfully submit that this Court should abstain pursuant to 28 U.S.C. § 1334(c)(1) and 28 U.S.C. §2201.

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I. INTRODUCTION

This adversary proceeding must be dismissed under Rule 12(b)(6) because Plaintiff (the "Plan Administrator") fails to state a cause of action and because the Plan Administrator fails to properly invoke this Court's subject matter jurisdiction. While the Plan Administrator purports to bring a declaratory judgment action under 28 U.S.C. §2201, the Plan Administrator truly seeks to bring a turnover action under 11 U.S.C. §542(a)(Complaint, at ¶s 24 and 29) as well as an action for a money judgment (under undisclosed legal theories). The simple fact, known to the Plan Administrator for several years, is that Movants are not in possession, custody, or control of any property of the above-referenced Debtors' estates as is required for an action under 11 U.S.C. §542(a). Further, neither of Movants owes a "matured debt" to any of Debtors' estates as is required for an action under 11 U.S.C. §542(b). The WC Court is a judicial branch of the sovereign state of Nebraska which hears and determines claims of injured workers pursuant to the Nebraska Workers' Compensation Act and is not the surety, the beneficiary, or the principal of the Surety Bond that is purportedly the subject of the action before this Court; a Surety Bond Allmand Bros Inc. was permitted to obtain in order to self-insure its workers' compensation liability.

While this adversary proceeding should be dismissed, Movants further respectfully seek abstention if their motion to dismiss is not granted.

II. FACTUAL BACKGROUND

1. The WC Court is a subset of the judicial branch of the sovereign state of Nebraska. It is comprised of six (6) judges appointed by the governor of the state, who elect a presiding judge subject to approval of the Nebraska Supreme Court. The WC Court hears and determines claims of injuries caused by workplace accidents or diseases and its decisions are subject to appeal to the Nebraska Court of Appeals.

2. Allmand Bros, Inc. ("Allmand") is a subsidiary of Briggs & Stratton Corporation, and operated a manufacturing facility in Holdrege, Nebraska. On June 1, 2016, Allmand became self-insured for its worker's compensation liability, following the approval of the WC Court pursuant to Neb. Rev. Stat. § 48-145. The Nebraska Workers' Compensation Act (the "Act"), which governs proceedings in the Workers' Compensation Court in Nebraska, permits employers, with the approval of the Nebraska Workers' Compensation Court, to self-insure its workers' compensation liability by posting, among other things, a surety bond. Allmand's initial surety bond was set at $838,432.00.

3. On October 23, 2018, the initial surety bond was cancelled and replaced by a Surety Bond issued by the Fidelity and Deposit Company of Maryland, a subsidiary of the Zurich American Insurance Company (hereinafter "Zurich"). The Surety Bond at issue in this action is attached hereto and incorporated herein as **EXHIBIT A** and provides in relevant part:

> If the Principal is granted permission to carry its own risk and fails to pay or suspends payment of any or all benefits provided or assessments required by the Nebraska Workers' Compensation Act, or it becomes insolvent, then Surety shall be obligated to pay such benefits or assessments directly to affected party for and on behalf of the Principal to the extent of Surety's obligation hereunder.
>
> If the said Principal shall suspend payment or shall become insolvent or a receiver shall be appointed for its business, the undersigned Surety will pay said award or awards, to the extent of its liability, under this bond, before the expiration of thirty (30) days after the same becomes, or become, final, without regard to any proceedings for liquidation of said Principal.
>
> Should this bond be canceled and not replaced by coverage accepted by the Nebraska Workers' Compensation Court, then the Surety's obligation for settlement of all accidents, acts, happenings or events prior to the date of cancellation shall continue.

4. The WC Court is not, and is not alleged by the Plan Administrator to be, a party to any agreement between Allmand and Zurich concerning any collateral that Allmand posted with Zurich to obtain the Surety Bond.

5. On or about July 20, 2020 Briggs & Stratton Corporation and numerous of its affiliates (the "Debtors") filed voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code. In Sept. of 2020 the Court approved a sale of Debtors' assets [Doc. No. 898]. Thereafter, on Dec. 18, 2020, the Court entered an order confirming a Joint Chapter 11 Plan [Doc. No. 1485]. On March 10, 2022, the Court entered an order [Doc. No. 2101] closing several of the Debtors' cases and on Oct. 12, 2022, the Court entered a further closing order which closed the cases of Billy Goat Industries, Inc. (Case 20-10575) and Allmand Bros., Inc. (Case 20-43598)[Doc. No. 2134]. In short, Debtors' assets were sold more than five (5) years ago and a Chapter 11 Plan was confirmed nearly five (5) years ago. The Chapter 11 case of Allmand Bros., Inc. (the Debtor whose surety bond is at issue in this action) was closed three (3) years ago.

6. The Debtors sent a letter to the WC Court dated August 3, 2020, asserting that they "provided the state of Nebraska collateral that exceeds the liability for the prepetition workers' compensation claims." (**EXHIBIT B** hereto). The WC Court responded, reminding Debtors that the Surety Bond is not collateral that the WC Court could possibly return to Allmand (**EXHBIIT C** hereto). Thus began the long saga involving the Debtors' and then the Plan Administrator's mistaken belief that the WC Court held the deposit that was security for the Surety Bond.

7. Put simply, the WC Court does not hold any money or any other form of collateral for the Surety Bond. Rather, the WC Court understands, based on representations made by both the Plan Administrator in the Complaint, and by Zurich, that Zurich is in possession and control of such collateral[1].

[1] Further, Movants understand that the collateral is only a portion of a single common fund held by Zurich to secure its surety obligations to/among multiple states.

8. The WC Court has consistently and repeatedly informed the Debtors and the Plan Administrator that it does not hold any cash or any collateral for the Surety Bond. The WC Court long ago informed both the Debtors and the Plan Administrator that if they wished to cancel the Surety Bond, it was their obligation to procure a policy of workers' compensation insurance acceptable to the WC Court and in compliance with Nebraska law. Such replacement insurance is commonly referred to as a "Loss Portfolio Transfer" (the "LPT").

9. By May 23, 2023, the WC Court provided the Plan Administrator with all the information in its possession to facilitate a LPT. The Plan Administrator acknowledged this in its communication on that date, stating, "So now the ball is in our court to find a suitable/acceptable LPT." **EXHIBIT D**. The Plan Administrator has not done so.

10. The WC Court has not entered an appearance or filed a proof of claim in any of the Jointly Administered Debtors' bankruptcy proceedings and has not filed a waiver of immunity.

III. THIS COURT DOES NOT HAVE SUBJECT MATTER JURISDICTION.

Federal courts are courts of limited jurisdiction, possessing only that power authorized by the Constitution and statutes. Great Lakes Gas Transmission Ltd. P'ship v. Essar Steel Minn. LLC, 843 F.3d 325, 328 (8th Cir. 2016) (citing Gunn v. Minton, 568 U.S. 251, 256 (2013)). The Eleventh Amendment limits the power of federal courts to hear lawsuits brought "against a state or state agency, regardless of the nature of the relief sought, unless Congress has abrogated the states' immunity or a state has consented to suit or waived its immunity." Rodgers v. Univ. of Missouri Bd. of Curators, 56 F. Supp. 3d 1037, 1049 (E.D. Mo. 2014) (internal quotations and citations omitted). Movants did not enter their appearance in the bankruptcy cases, did not file claims in the bankruptcy cases, and have not filed any consent to waive immunity.

Further, to the extent that the Complaint purports to plead a claim for turnover under 11 U.S.C. §542, the Plan Administrator does not properly invoke the subject matter jurisdiction of the Court because the Plan Administrator has not alleged, and cannot prove, that the Movants are in possession of any collateral for the Surety Bond or of any property of any of the bankruptcy estates of the Briggs & Stratton Corporation entities. Indeed, at par. 14 of its Complaint, the Plan Administrator expressly states "[a]t issue is cash collateral ***in the possession of Zurich***." [Doc. No. 1, at par. 14](emphasis added). As the Plan Administrator admits Movants are not holding property of any of the estates, a turnover action against the Movants must fail. Additionally, because the Surety Bond is not property of the estates, there is no basis for a turnover action. In re Farmland Industries, Inc., 296 B.R. 793, 803 (8th Cir. BAP 2003); In re Mansfield Tire and Rubber Company, 660 F.2d 1108 (6th Cir. 1981); Matter of Lockard, 884 F.2d 1171 (9th Cir. 1989); and In re McLean Trucking Co., 74 B.R. 7820 (Bankr. W.D. N.C. 1987). In either case, this court must dismiss the Complaint for want of subject-matter jurisdiction. Seminole Tribe of Fla. v. Fla., 517 U.S. 44, 75-76, 116 S. Ct. 1114, 134 L.Ed.2d 252 (1996).

A. The Nebraska Workers' Compensation Act.

The Nebraska Workers' Compensation Act (the "Act") and the rules promulgated by the WC Court govern the Surety Bond. The Act permits an employer, with the approval of the Court, to self-insure its workers' compensation liability. Neb. Rev. Stat. § 48-145. The Act provides that the WC Court may require the deposit of an acceptable security, indemnity, trust, or bond to secure the payment of compensation liabilities. Any bond provided by a self-insured employer is issued for the payment of valid claims of the self-insurer's employees and the people to whom the self-insurer has agreed to pay benefits under the Act. Neb. Rev. Stat. § 48-145(4). Allmand elected to obtain a Surety Bond in lieu of a cash deposit, indemnity, or trust.

The Act requires insurance policies to contain a provision that, upon the bankruptcy of an employer, the insurer "will promptly pay to the person entitled to the same all benefits conferred by such act, and all installments of the compensation that may be awarded or agreed upon, and that the obligation shall not be affected by the insolvency or bankruptcy of the employer or his or her estate or discharge therein . . ." Neb. Rev. Stat. § 48-146. The Surety Bond provides "If the said Principal shall suspend payment or shall become insolvent or a receiver shall be appointed for its business, the undersigned Surety will pay said award or awards, to the extent of its liability, under this bond, before the expiration of thirty (30) days after the same becomes, or become, final, without regard to any proceedings for liquidation of said Principal."

Rule 73 G of the Rules of Procedure of the Nebraska Workers' Compensation Court, which govern application of Nebraska law to the bonding requirement, provides that an employer

> whose approval to self-insure has been terminated for at least two years may submit a written request to the court to reduce the amount of security. At its discretion, with satisfactory proof of the actual amount of outstanding compensation liabilities, the [WC Court] may approve a reduction in the amount of security required. Unless an employer provides the [WC Court] with satisfactory proof of the transfer of all outstanding compensation liabilities, no security will be released for at least two years after the last payment to or on behalf of the claimant on any and all claims arising during the period the employer was approved for self-insurance.

The Surety Bond is for the benefit of Allmand's former employees, and the Debtors have no interest in the bond. *See,* Farmland, and related cases cited *supra*. Further, it is the Plan Administrator's burden to submit "satisfactory proof of the transfer of all outstanding compensation liabilities" which could have been satisfied by purchasing a LPT which, for more than two (2) years, he failed to do. Instead, the Plan Administrator chose to file this action naming sovereigns as defendants when he should have obtained a release of the Surety Bond by providing a LPT acceptable to the WC Court *as required by Nebraska law*.

B. Sovereign Immunity.

The sovereign immunity embodied in the Eleventh Amendment to the Constitution of the United States of America "is jurisdictional in nature" and deprives courts of the power to hear suits against the United States absent Congress's express consent. United States v. Miller, 604 U.S. 518, 519 (2025). The Supreme Court has "repeatedly held that an unconsenting State also is immune from suits by its own citizens." Tennessee Student Assistance Corp. v. Hood, 541 U.S. 440, 446 (2004). The WC Court, as an arm of the State, is entitled to assert its sovereign immunity. Central Virginia Community College v. Katz, 546 U.S. 356, 360 (2006).

In Katz, while the Supreme Court found that the states' sovereign immunity does not provide a defense to preference actions based on the historical context in which the states ratified the Bankruptcy Clause at the Constitutional Convention, it nonetheless noted that bankruptcy jurisdiction is at its core *in rem* jurisdiction that does not implicate a state's sovereign immunity nearly to the same degree as other kinds of jurisdiction. *Id.,* at 361-368. The Supreme Court concluded states waived sovereign immunity both with respect to actions involving a bankruptcy court's *in rem* jurisdiction as well as actions ancillary to that *in rem* jurisdiction *Id.* at 373.

Katz distinguished its prior decision in U.S. v. Nordic Village, Inc., 503 U.S. 30 (1992) which held that a trustee's action to recover a post-petition transfer to the Internal Revenue Service was barred by sovereign immunity. Nordic Village held that the trustee's action did not invoke the bankruptcy court's *in rem* jurisdiction because the trustee sought to recover a sum of money, not "particular dollars" and there was therefore no *res* to which the bankruptcy court's *in rem* jurisdiction could have attached. The Supreme Court stated: "A suit for payment of funds from the Treasury is quite different from a suit for the return of tangible property in which the debtor retained ownership." *Id.* at 38-39. In Katz the Supreme Court acknowledged the holding and

reasoning of Nordic Village, but concluded that the proper characterization of the preference action before it as an action *in rem* or ancillary to *in rem* jurisdiction was distinguishable because, unlike the plaintiff in Nordic Village, the Katz trustee sought both a return of the "value" of the preference and a return of the actual "property transferred." Katz, 546 U.S. at 372 n.10.

In this matter, to the extent that the Complaint purports to plead a cause of action for turnover under 11 U.S.C. §542, the Plan Administrator cannot recover ***from Movants*** whatever collateral, if any, that was pledged by Allmand and paid to Zurich as there is no *res* to recover from the WC Court or the state of Nebraska. Neither the WC Court nor the state of Nebraska holds any *res*; and to the extent it exists, the Plan Administrator admits it is held by Zurich. *See*, Complaint, at par. 14. Instead, the Plan Administrator seeks a money judgment against the Movants under the guise of a "turnover" action, and in fact seeks to use the "turnover" action as a trojan horse to obtain an adjustment of the amount of the Surety Bond, a matter determined exclusively by Nebraska law. There is simply no dispute between the Plan Administrator and Movants over any *res* to which this Court's *in rem* jurisdiction could attach. If this Court were to purport to order the Movants to turnover a sum of money, payable only out of their own coffers, to the Plan Administrator, such an order would be nothing more than a money judgment wholly outside of this Court's *in rem* jurisdiction. No matter how the Plan Administrator cuts it, this suit impermissibly intrudes upon Movants' sovereignty in contravention of the Eleventh Amendment.

Importantly, the Plan Administrator has known ***for years*** that Movants are not in possession of ***any*** collateral or of ***any*** property of Allmand. Yet, in the absence of a *res* the Plan Administrator asks this Court to interject itself into Nebraska law governing Allmand's self-insured status under the Nebraska Workers' Compensation Act, a fundamental element of the Movants' sovereignty. The Plan Administrator asks this Court to do so even though the Plan

Administrator has failed to provide any alternative means to protect Allmand's former workers as required by the Act and the rules of the WC Court. Because this action does not involve any *res* to which this Court's *in rem* jurisdiction could attach, or any actual controversy, the Complaint must be dismissed as to the Movants based on their sovereign immunity.

C. Section 106 does not expand the abrogation of sovereign immunity to "nested claims".

Though not addressed in its Complaint, the Plan Administrator relies on 11 U.S.C. §106(a) which provides that sovereign immunity is abrogated with respect to the avoidance actions enumerated therein, thereby granting courts the power to hear claims against the states or federal government under those provisions. However, 11 U.S.C. §106(a) when "read as a whole, makes clear that it operates like any other waiver of sovereign immunity: It is 'merely jurisdictional' and does not establish any substantive rights against the Government." United States v. Miller, 604 U.S. 518, at 528. Section 106(a) only operates to abrogate sovereign immunity as to the claims listed therein and not as to state law claims that may be "nested within" the Section 106(a) claims. *Id*., at 532 (any ambiguity must construe any ambiguity in favor of the sovereign). Under the Plan Administrator's own admission in this action, neither the WC Court nor the State is in possession of any *res* that could be turned over, their sovereign immunity has not been abrogated by Section 106(a). The Plan Administrator's callous and cavalier mischaracterization of its claims, given its actual knowledge that Movants have not held and do not hold any assets of the estate (a fact the Plan Administrator admits), and the attempt to cloak the Plan Administrator's real claims as a turnover action cannot be allowed to overcome Movants' immunity.

D. The Plan Administrator's Turnover claim against the State and the Court exceeds the Scope of Section 542.

The Plan Administrator's turnover power is limited to property of the estates in the above-captioned cases. Turnover is a remedy designed to deal with assets that are clearly the debtor's and then subsequently converted or transferred. U.S. v. Whiting Pools, Inc., 462 U.S. 198, 205-06, 103 S. Ct. 2309 (1983). "Turnover under Section 542 is available only for property that is undeniably estate property (citations omitted) … Turnover is not permitted where a bona fide dispute exists as to ownership of the subject property." In re Patriot Coal Corporation, 631 B.R. 648, 656 (Bankr. E.D. Mo. 2021). Further, and as noted above, Movants neither possess nor control any of the collateral deposited pursuant to the agreements between Allmand and Zurich.

To the extent that the Complaint purports to plead a turnover action (as opposed to the stated declaratory judgment action), the action against the Movants must be dismissed because, as noted *supra*, the Surety Bond is not property of the estates in the above-captioned cases. In re McLean Trucking Co., 74 B.R. 820, 827-828 (Bankr. W.D. N.C 1987) (a bond posted to satisfy the debtor's obligations as self-insurer of workers' compensation claims is not property of the estate so that the bankruptcy court lacked jurisdiction to enjoin a proceeding to collect on the bond); In re Lockard, 884 F.2d 1171, 1178 (9th Cir.1989) (refusing to extend the automatic stay to enjoin claims against the debtor's surety because a surety bond is not property of the estate); In re Hallmark Builders, Inc., 205 B.R. 974, 976 (Bankr. M.D. Fla. 1996) (a surety bond posted to meet the debtor's licensing requirements was not property of the estate because under Florida law the debtor never had a property interest in the bond); and In re Nelson Quality Eggs, 1989 WL 29877, at *1 (Bankr. D. Minn. 1989) (surety bond was not property of the estate under state law and public policy regarding what interests are to be protected by bond).

Allmand has no interest in the Surety Bond under Nebraska law, which provides that the bond is for the benefit of its employees and the payment of their injuries. Neb. Rev. Stat. § 48-145(4). Because the Surety Bond is not property of the estates, and because Movants are not in possession of the alleged collateral for the Surety Bond, the Plan Administrator's turnover claim against the Movants does not invoke this Court's *in rem* jurisdiction and therefore the Movants did not waive their sovereign immunity. In re Philadelphia Entertainment and Development Partners, L.P., 611 B.R. 51, 68 (Bankr. E.D. Penn. 2019).

E. The Plan Administrator's Turnover claim against the State and the WC Court is not ripe.

The Plan Administrator's turnover claim against the Movants must be dismissed for the additional reason that his claim to the Surety Bond is not ripe. "Not surprisingly, turnover claims for assets which are the subject of disputed causes of action are routinely dismissed as not being ripe. . . . Section 542 allows for the collection of debts owed to a bankruptcy estate, but it is not meant as a substitute method for resolving contractual disputes." In re Patriot Coal Corporation, at 656 (internal citations omitted). In addition to the absence of a *res* in the possession of Movants, the WC Court and the state of Nebraska dispute that the Plan Administrator has an interest in the Surety Bond and therefore a turnover action against the Movants is not ripe. As there is no *res,* there is no present case or controversy for this Court to decide and the case must be dismissed. Arizonans for Off. Eng. v. Arizona, 520 U.S. 43 (1997)(at all stages of an action an actual case or controversy must exist). Absent a present case or controversy, a federal court "has no business deciding legal disputes or expounding on law". Already, LLC v. Nike, Inc., 568 U.S. 85, 90 (2103)(citing DaimlerChrysler Corp. v. Cuno, 547 U.S. 332, 341 (2006)).

IV. THIS COURT SHOULD ABSTAIN FROM HEARING THIS MATTER.

Congress granted district courts original, but not exclusive, jurisdiction of all civil proceedings related to cases under title the Bankruptcy Code. 28 U.S.C. § 1334(b). "Related to" proceedings are "civil proceedings which do not invoke a substantive right created by bankruptcy but nonetheless fall within the jurisdiction of the bankruptcy court because they share a nexus with the bankruptcy case and will have some "conceivable effect" on the administration of the debtor's estate." In re AFY, Inc., 571 B.R. 825, 834 (8th Cir. BAP 2017) (quoting In re Dogpatch U.S.A., Inc., 810 F.2d 782, 786 (8th Cir.1987)). A proceeding is "related to" if the "outcome of that proceeding could conceivably have any effect on the estate being administered in the bankruptcy. . . . [T]his broad test is met if the proceeding 'could alter the debtor's rights, liabilities, options, or freedom of action ... and which in any way impacts upon the handling and administration of the bankruptcy estate.'" *Id.*

While the Movants maintain that the Complaint in this matter should be dismissed, cause also exists for this Court to abstain from hearing the case under 28 U.S.C. § 1334(c)(1) because of the interests of justice, comity with the state courts, and respect for Nebraska law. Factors which courts in the Eighth Circuit consider in determining whether permissive abstention is appropriate include:

> (1) the effect or lack thereof on the efficient administration of the estate if a Court recommends abstention;
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> (2) the extent to which state law issues predominate over bankruptcy issues;
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> (3) the difficult or unsettled nature of the applicable law;
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> (4) the presence of a related proceeding commenced in state court or other nonbankruptcy court;
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> (5) the jurisdictional basis, if any, other than 28 U.S.C. § 1334;

(6) the degree of relatedness or remoteness of the proceeding to the main bankruptcy case;

(7) the substance rather than the form of an asserted "core" proceeding;

(8) the feasibility of severing state law claims from core bankruptcy matters to allow judgments to be entered in state court with enforcement left to the bankruptcy court;

(9) the burden on the bankruptcy court's docket;

(10) the likelihood that the commencement of the proceeding involves forum shopping by one of the parties;

(11) the existence of a right to a jury trial; and

(12) the presence in the proceeding of nondebtor parties.

In re Stabler, 418 B.R. 764, 769 (B.A.P. 8th Cir. 2009) (citing In re Williams, 256 B.R. 885, 893-894 (8th Cir. BAP 2001)); S*ee also* In re Ross, No. 18-61269-CAN7, 2019 WL 4741707 at*5 (Bankr. W.D. Mo. Sept. 27, 2019) (listing similar factors); and Burford v. Sun Oil Co., 319 U.S. 315, at 318, 325-327 (1943)(abstention proper where action implicates complex and specialized regulatory scheme with which federal courts have no expertise). Of course, a court may consider abstention *sua sponte*. Stabler, at 769 (citations omitted).

Each of the foregoing factors weighs in favor of abstention. There will be no adverse effect on the administration of the Debtor's estates if a Nebraska state court decides the issues, as the Debtors first asserted a claim to the Surety Bond nearly five years ago, such that any delay caused by filing this case in Nebraska is immaterial to the administration of the Estates. The laws of the State of Nebraska not only predominate the Plan Administrator's claims, Nebraska law completely controls them. This Court should not (and likely cannot) order the types of relief requested by the Plan Administrator as it does not have subject matter jurisdiction or, for that matter, jurisdiction over a state court in a foreign jurisdiction. *See*, In re Hickman, 265 B.R. 873, 877-878 (Bankr. N.D. Ohio 2001)(state courts are "unquestionably better" suited to resolve workers compensation

issues). There is no jurisdictional basis for this Court to rule on the Plan Administrator's claims other than 28 U.S.C. § 1334. The Plan Administrator's claim is not a core proceeding, as he seeks a money judgment against the Movants rather than the turnover of property in Movants' possession (there is none – by the Plan Administrator's admission). The Plan Administrator engaged in forum shopping by filing an action against the Movants in this Court rather than in a Nebraska court which has jurisdiction over the issue of an appeal of a bonding determination. Movants are not only nondebtor parties, they have neither appeared in nor filed claims in any of the Debtors' respective Chapter 11 cases. This action is, quite frankly, nothing more than a challenge to Nebraska's bonding requirements under the Nebraska Workers' Compensation Act, disguised as a turnover action, masquerading as a declaratory judgment action.

So callous and cavalier is the Plan Administrator with the facts, the law, and its pleading, that its Complaint is styled "Complaint for Declaratory Relief" and its sole cause of action is presented to this Court as a claim "For Declaratory Relief". In its prayer for relief; however, the Plan Administrator seeks far more than a mere declaration of rights. It seeks: (a) a judgment to compel "Defendant" (there are in fact ***three*** Defendants in this action) to turn over $656,599.82; (b) a judgment for unknown damages (again, against an unspecified "Defendant"); (c) a judgment – under Nebraska law – directing the WC Court to "refund" the Surety Bond proceeds (there are no funds which either of Movants can "refund" as Movants possess no "proceeds"); and (d) other relief. As noted above, and as the Plan Administrator has known for a number of years, Movants neither possess nor control the cash collateral for the Surety Bond; those funds are in the possession of Zurich. *See*, Complaint, at ¶ 14. Further, if the Plan Administrator truly seeks a declaration of rights, the proper venue for that action is the state courts of Nebraska, which have significant experience and expertise in, and jurisdiction over, the applicable law governing the rights with

respect to which the Plan Administrator seeks a declaration. *See*, Wigton v. Berry, 949 F. Supp.2d 616 (W.D. Pa. 2013) (holding the declaratory judgment statute does not effect waiver of sovereign immunity). *Accord*, Clayton v. District of Columbia, 931 F. Supp.2d 192 (D.C. 2013). *See also*, Public Service Commission of Utah, et. al. v. Wycoff Co., Inc., 344 U.S. 237, 242 (1952)(declaratory judgment action cannot be used to supplant authority of applicable court or agency); and Burlington Northern, Inc. v. Chicago and North Western Transportation Company, 649 F.2d 556, 559 (8th Cir. 1981).

In sum, even if this Court has subject matter jurisdiction and authority to enter final orders on the Plan Administrator's claims, the factors set out in Stabler overwhelmingly favor abstention pursuant to 28 U.S.C. § 1334(c)(1).

V. CONCLUSION

The Plan Administrator has had a simple remedy to address his claim that "excess" collateral exists for the Surety Bond - he should have obtained a policy of workers' compensation insurance in a form acceptable to the WC Court and consistent with Nebraska law. Instead, the Plan Administrator brought this action against the Movants seeking turnover of property that is not, and never was, in Movants' possession with respect to a Surety Bond that itself is not property of the Estates. The Plan Administrator's claims are ambiguous, mutually exclusive, convoluted, unripe, and Movants have not waived their sovereign immunity. For the foregoing reasons, this Court should dismiss, with prejudice, the Plan Administrator's Complaint and grant the Movants such other and further relief as is just, including abstention from hearing this action.

STATE OF NEBRASKA, NEBRASKA WORKERS' COMPENSATION COURT, Defendants

By: /s/ Robert A. Breidenbach
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(618) 234-9800
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CERTIFICATE OF SERVICE

I hereby certify that on February 10, 2026, I electronically filed the foregoing document with the Clerk of the Court using the CM/ECF system which sent notification of said filing to all CM/ECF participants.

/s/ Robert A. Breidenbach

SURETY BOND

Nebraska Workers' Compensation Court
P. O. Box 98908
Lincoln NE 68509-8908
Phone: 402-471-6468, 800-599-5155
Fax: 402-471-2700
Website: http://www.wcc.ne.gov/

Bond # 9246418

KNOW ALL PERSONS BY THESE PRESENTS, THAT WE Allmand Bros , Inc. [Self-Insured Corporation Name]

a NE [State of Corporation] Corporation with its principal place of business in the City of Holdrege [City], State of NE [State], as Principal, and Fidelity and Deposit Company of Maryland [Surety Company Name], a corporation authorized to transact business as a surety in the State of Nebraska, as Surety, are held and firmly bound unto the State of Nebraska for such assessments as may be made against the Principal and unto the State of Nebraska for persons who may be entitled to benefits under the Nebraska Workers' Compensation Act, Neb. Rev Stat. §§ 48-101 et seq (R R S. 2010, as amended), in the sum of. ** [Text Format Sum] Dollars ($ 754,239.00 [Numeric Format Sum]), lawful money of the United States, for the payment of which sum we bind ourselves, our successors and assigns, jointly and severally firmly by these presents

THE CONDITION OF THE FOREGOING OBLIGATION IS SUCH that if the Principal is granted permission to carry its own risk and fails to pay or suspends payment of any or all benefits provided or assessments required by the Nebraska Workers' Compensation Act, or it becomes insolvent, then Surety shall be obligated to pay such benefits or assessments directly to affected party for and on behalf of the Principal to the extent of Surety's obligation hereunder

IT IS FURTHER UNDERSTOOD AND AGREED that the following conditions shall also apply to this surety bond:

1) This bond shall be continuous in form and shall remain in full force and effect unless terminated in the manner hereinafter provided.

2) The Surety does, by these presents, undertake and agree that the obligation of this bond shall cover and extend to all liabilities of the Principal as a workers' compensation self-insurer, including those liabilities already present, whether known or yet to be discovered, at such time this bond is executed

3) In the event said Principal shall fail to pay any award or awards which shall be rendered against it by the Nebraska Workers' Compensation Court within thirty (30) days after the same becomes, or become, final, the Surety shall forthwith pay, to the extent of its liability under this bond, said award or awards to the parties entitled thereto upon the order of the said Nebraska Workers' Compensation Court

4) If the said Principal shall suspend payment or shall become insolvent or a receiver shall be appointed for its business, the undersigned Surety will pay said award or awards, to the extent of its liability, under this bond, before the expiration of thirty (30) days after the same becomes, or become, final, without regard to any proceedings for liquidation of said Principal

**Seven Hundred Fifty Four Thousand Two Hundred Thirty Nine and 00/100

EXHIBIT A tabbies

5) Reasonable defense costs incurred in the settlement of claims arising under this bond shall be included in the penal sum, provided, however, that any costs incurred in actions or proceedings taken to enforce payment of this bond, or payments of any award or judgment rendered against the undersigned Surety, on account of the execution by it of this bond, shall be incurred by the Surety and not included in the penal sum

This bond may be canceled by the Surety or the Principal by giving sixty (60) days' notice by certified mail to the other party and to the Nebraska Workers' Compensation Court, provided, however, that cancellation shall be effective prior to the end of such 60 day period upon acceptance of replacement coverage by the Nebraska Workers' Compensation Court Should cancellation be at the request of the Surety, unearned premium shall be returned on a pro rata basis. Should cancellation be at the request of the Principal, unearned premium shall be returned on a pro rata basis subject to a short rate penalty of 10% of unearned premium

Should this bond be canceled and replaced by coverage accepted by the Nebraska Workers' Compensation Court, then all liability under this bond shall terminate.

Should this bond be canceled and not replaced by coverage accepted by the Nebraska Workers' Compensation Court, then the Surety's obligation for settlement of all accidents, acts, happenings or events prior to the date of cancellation shall continue.

PROVIDED FURTHER, THIS BOND SHALL BE EFFECTIVE AS OF 10/23/2018
[Date]

SIGNATURES

FOR PRINCIPAL

Signature: _____

Printed Name: Benjamin D. Duke

Title: President

Date: 31 October 2018

ATTORNEY-IN-FACT FOR SURETY

Signature _____

Printed Name: Pamela L. Ronski

Title: Attorney-in-Fact

Date 10/23/2018

Notary Public: _____
Cheryl Sherman
Exp 8/23/2019

AGENT

Signature: _____

Printed Name: Pamela L. Ronski

Date 10/23/2018

ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Maryland, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Maryland (herein collectively called the "Companies"), by **DAVID MCVICKER, Vice President,** in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint **Timothy R. NICKELS, Pamela L. RONSKI, David KRUEGER, Emily M. SCHREINER and Mary J. KOHN, all of Appleton, Wisconsin, EACH** its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed **any and all bonds and undertakings,** and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York , the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland , and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland , in their own proper persons

The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said **ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND,** this 27th day of August, A D 2015

ATTEST:

ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND

By _____

Secretary
Michael McKibben

_____

Vice President
David McVicker

State of Maryland
County of Baltimore

On this 27th day of August, A D 2015, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, **DAVID MCVICKER, Vice President, and MICHAEL MCKIBBEN, Secretary,** of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, deposeth and saith, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written

_____
Maria D Adamski, Notary Public
My Commission Expires July 8, 2019

POA-F 184-2091

EXTRACT FROM BY-LAWS OF THE COMPANIES

"Article V, Section 8, Attorneys-in-Fact The Chief Executive Officer, the President, or any Executive Vice President or Vice President may, by written instrument under the attested corporate seal, appoint attorneys-in-fact with authority to execute bonds, policies, recognizances, stipulations, undertakings, or other like instruments on behalf of the Company, and may authorize any officer or any such attorney-in-fact to affix the corporate seal thereto, and may with or without cause modify of revoke any such appointment or authority at any time "

CERTIFICATE

I, the undersigned, Vice President of the ZURICH AMERICAN INSURANCE COMPANY, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND, do hereby certify that the foregoing Power of Attorney is still in full force and effect on the date of this certificate, and I do further certify that Article V, Section 8, of the By-Laws of the Companies is still in force

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the ZURICH AMERICAN INSURANCE COMPANY at a meeting duly called and held on the 15th day of December 1998

RESOLVED "That the signature of the President or a Vice President and the attesting signature of a Secretary or an Assistant Secretary and the Seal of the Company may be affixed by facsimile on any Power of Attorney Any such Power or any certificate thereof bearing such facsimile signature and seal shall be valid and binding on the Company "

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at a meeting duly called and held on the 5th day of May, 1994, and the following resolution of the Board of Directors of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at a meeting duly called and held on the 10th day of May, 1990

RESOLVED "That the facsimile or mechanically reproduced seal of the company and facsimile or mechanically reproduced signature of any Vice-President, Secretary, or Assistant Secretary of the Company, whether made heretofore or hereafter, wherever appearing upon a certified copy of any power of attorney issued by the Company, shall be valid and binding upon the Company with the same force and effect as though manually affixed

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seals of the said Companies, this 23 day of October, 2018

Gerald F Haley

Gerald F Haley, Vice President

Weil, Gotshal & Manges LLP

767 Fifth Avenue
New York, NY 10153-0119
+1 212 310 8000 tel
+1 212 310 8007 fax

Ronit J. Berkovich
212-310-8534
Ronit.Berkovich@weil.com

August 3, 2020
Sent via Email

Allen Kassebaum
Regulatory Programs Manager
Nebraska Workers' Compensation Court
akassebaum@wcc.ne.gov

Re: Briggs & Stratton Corporation and Certain of Its Affiliates

Dear Mr. Kassebaum,

I am writing on behalf of Briggs & Stratton Corporation and certain of its affiliates (the "Debtors"). As you know, the Debtors commenced voluntary cases pursuant to chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") on July 20, 2020. Copies of all documents filed in the Debtors' chapter 11 cases are available for download at the following website, which is maintained by the Debtors' court-appointed claims and noticing agent, Kurtzman Carson Consultants LLC: https://www.kccllc.net/briggs/

As we mentioned during our July 24 conversation, in light of the Debtors' bankruptcy and sale of assets, the Debtors are seeking to ensure the smooth transition of the Debtors' workers compensation claims to the Nebraska Workers' Compensation Court in a manner that is consistent with their duties as debtors in possession. We believe a smooth transition is in the best interest of the Debtors' estates, the Debtors' employees, and the state of Nebraska; we are grateful for your willingness to work with us to transfer the prepetition workers' compensation claims promptly.

Due to the priority scheme and automatic stay established by the Bankruptcy Code, the Debtors are not required to make any payments on account of prepetition workers' compensation obligations in the state of Nebraska since commencing their bankruptcy cases on July 20 2020. However, because of the Debtors' concerns about employees being provided workers' compensation benefits during any necessary period to transition responsibility of those claims to the state, the Debtors intend to make payments to their third-party administrator, CorVel Corporation, for medical, indemnity, and death benefits to ensure continuity of benefits through August 14, 2020.

As we discussed telephonically on July 24, 2020, the Debtors are interested in finding a consensual resolution by which the Nebraska Workers' Compensation Court can take responsibility for administrating and paying prepetition workers' compensation obligations. The Debtors believe that they have provided the state of Nebraska collateral that exceeds the liability for the prepetition workers'

compensation claims. In light of our aligned interest that payment for prepetition workers' compensation claims continue without interruption, we hope to reach an agreement whereby the state of Nebraska becomes the responsible party for administrating and paying prepetition workers' compensation claims, retains an appropriate amount of the posted collateral, and releases back to the Debtors the remaining excess collateral.

The automatic stay set forth in section 362 of the Bankruptcy Code does not prohibit the beneficiary of a third-party letter of credit or other security posted in support of a debtor's obligations from drawing on such security. As the Debtors do not intend to continue paying prepetition workers' compensation claims after August 14, 2020, Nebraska can draw upon the surety bond posted to secure the Debtors' workers' compensation obligations in Nebraska and to use the proceeds of the draw to fund any prepetition obligations.

For the avoidance of doubt, the Debtors are not cancelling their self-insured status at this time; the Debtors intend to continue to pay postpetition workers compensation claims, and any purported cancellation of the Debtors' self-insured status would violate sections 362 and 525 of the bankruptcy code. *In re Rath Packing Co.*, 35 B.R. 615, 620 (Bankr. N.D. Iowa 1983) (holding that (i) the automatic stay was violated where Iowa State Insurance Commissioner revoked debtor's self-insurance exemption, and (ii) the bar on discrimination pursuant to section 525 of the Bankruptcy Code was violated where Iowa State Insurance Commissioner revoked debtor's self-insurance exemption); *In re Blue Diamond Coal Co.*, 145 B.R. 895, 901 (Bankr. E.D. Tenn. 1992) (citing *In re Rath* and holding that automatic stay was violated where Workers' Compensation Board improperly revoked debtor's certificate of self-insurance). Further, the "police and regulatory power" exception to the automatic stay does not apply to state actions used to collect prepetition claims on behalf of workers' compensation claimants. Hr'g Tr. at 93-95, *In re Old HB, Inc.*, No. 12-22052 (RDD) (Bankr. S.D.N.Y. Aug. 5, 2014).

The Debtors look forward to working with you to transfer the administration of any pending prepetition claims to the state of Nebraska with as little interruption to affected workers as possible. The Debtors have authorized their third-party administrator, CorVel Corporation, to speak with you to facilitate this transition. CorVel's Director of National Accounts may be contacted by phone at (630) 427-5801 or by email at Bill_Koerner@Corvel.com.

The Debtors' Senior Manager of Employee Benefits, Ellen Vebber, is likewise available to answer questions and assistant with the process. Her contact information is as follows:

Ellen Vebber
Senior Manager Employee Benefits
Phone: 414-978-4179 | Fax: 414-256-5155
Email: vebber.ellen@basco.com
Office: 3300 N. 124th Street, Wauwatosa, WI 53222
Mailing Address: P.O. Box 702 Milwaukee, WI 53201-0702

Please let us know when you are available for a follow-up call to discuss.

Sincerely,

/s/ Ronit Berkovich

Ronit J. Berkovich

cc: Kathryn Buono
Ellen Vebber
Bill Koerner
Ariel Fliman
Andrew Citron

STATE OF NEBRASKA
WORKERS' COMPENSATION COURT
1010 LINCOLN MALL, STE. 100 • P.O. BOX 98908 • LINCOLN, NE 68509-8908 • (800) 599-5155 • (402) 471-6468 • http://www.wcc.ne.gov/

August 19, 2020

Ronit Berkovich
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York NY 10153-0119

RE: Bankruptcy of Briggs & Stratton/Allmand Bros.

Dear Ms. Berkovich:

This shall acknowledge receipt of your letter dated August 3, 2020, directed to the Nebraska Workers' Compensation Court (the "Court"). We understand that Briggs & Stratton and Allmand Bros. (collectively the "Debtors") intend to make payments for medical, indemnity, and death benefits through August 14, 2020 on behalf of claims arising prior to July 20, 2020 ("Prepetition Claims") and that the Debtors will not pay Prepetition Claims after August 14, 2020. We also understand that the Debtors intend to continue to pay workers compensation claims arising after July 20, 2020 ("Postpetition Claims").

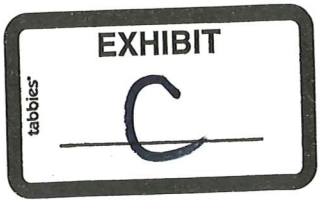
The Debtors have requested that the Court administer and pay Prepetition Claims under Bond # 9246418 issued by Fidelity and Deposit Company of Maryland (the "Surety Bond"). We understand that the Debtors recognize that the automatic stay of Section 362(a) of the Bankruptcy Code does not prohibit a beneficiary of the Surety Bond from drawing on the bond.

Finally, the Debtors have requested the Court retain "an appropriate amount of the posted collateral" and release "excess collateral" which we assume is the Surety Bond.

In the balance of this letter I will respond to the issues raised by the Debtors.

Response to Debtors' request that the Court pay benefits

The Nebraska Workers' Compensation Act does not authorize the Court to administer or make payments on workers' compensation claims. Therefore, the Court will not administer any claims.



The Surety Bond provides that if Allmand Bros. fails to pay or suspends payment of any benefits required by the Nebraska Workers' Compensation Act then the "Surety shall be obligated to pay such benefits or assessments directly to affected party for and on behalf of the Principal to the extent of the Surety's obligation hereunder." Accordingly, the Surety will be required to pay benefits on Prepetition Claims after August 14, 2020. The Surety will also need to pay benefits on any other claims arising while Allmand Bros. was self-insured as well as assessments against Allmand Bros.

Response to Debtors' request to alter Surety Bond

The Surety Bond is not collateral that can be returned to Allmand Bros. Rather, the Surety Bond is required to be used to pay benefits and assessments that Allmand Bros. would have otherwise been required to pay. Those benefits include both known and unknown claims during the period of time Allmand Bros. was authorized to be self-insured.

Status of Postpetition Claims

We understand that the Debtors will continue to pay Postpetition Claims, including claims that may have occurred but have not been reported. Will those claims also be administered by CorVel Corporation as the Prepetition claims were being handled? If not, please let us know how those claims will be handled.

Compensation Court Cash Fund and General Fund Assessments

Additionally, the Surety Bond provides that the Surety is bound to the State of Nebraska for such assessments as may be made against the Principal. The Court needs payroll information from Allmand Bros. by Job Class Code for each Allmand Bros. employee for the period from January 1, 2020, through July 20, 2020. This information will be used to calculate the Compensation Court Cash Fund and General Fund assessments described in Neb. Rev. Stat. §§ 48-145 and 48-1,114, respectively.

Expiration of Debtors' self-insured status

By a letter dated June 12, 2020, a copy of which is enclosed, the Court informed Allmand Bros. that its self-insured status would automatically expire on August 31, 2020. As a result, Allmand Bros. will need to obtain workers' compensation insurance coverage through an insurance company authorized to write workers' compensation insurance in Nebraska in order to cover all

claims after August 31, 2020. Since Allmand Bros. is self-insured through August 31, 2020, the Surety Bond will also need to cover any Postpetition Claims that are not paid by the Debtors.

Sincerely,

Allen E. Kassebaum

Allen E. Kassebaum
Regulatory Programs Manager
Nebraska Workers' Compensation Court

Enclosure - Court Letter dated June 12, 2020

cc: Kathryn Buono
Ellen Vebber
Bill Koerner
Ariel Fliman
Andrew Citron

4815-1286-5736, v. 1

Richard P. Garden Jr.

From: Chris Battaglia <cbattaglia@halperinlaw.net>
Sent: Tuesday, May 23, 2023 3:28 PM
To: Richard P. Garden Jr.
Cc: Krider, Hal; GROSS, GEORGE
Subject: RE: Allmand Bros. possible loss portfolio transfer

Fantastic. Thank you Dick.

ok.so the bond was funded in the approximate amount of $754K. Plus Zurich was holding an additional approx. $75K for expenses earmarked for this bond under a separate agreement. So there is no less than $681K in Bond principal to cover an ever reducing risk on a company that has been closed almost 3 years and against which there are no pending claims. Other states have just re-evaluated the appropriate amount of the bond their actuaries believed necessary and allowed the bond to be reduced (money returned to the Plan Administrator) accordingly either with some finality or with the right to re-evaluate the ever reducing risk every so many years. NE seems to be willing to do a LPT if a carrier is willing to insure it. Let me know if NE will rethink a bond re-evaluation given the changed circumstances.

So now the ball is in our court to find a suitable/acceptable LPT. Let me know next step gents or if there is any more info we need to access.

Best,

Chris

From: Richard P. Garden Jr. [mailto:RGarden@CLINEWILLIAMS.COM]
Sent: Tuesday, May 23, 2023 4:11 PM
To: Chris Battaglia <cbattaglia@halperinlaw.net>
Cc: Krider, Hal <Hal.Krider@wtwco.com>; GROSS, GEORGE <GEORGE.GROSS@wtwco.com>
Subject: RE: Allmand Bros. possible loss portfolio transfer

Chris:

The court finally received information from Zurich. Zurich has paid $39,330.58 in claim expenses plus $29,375 and $3,000 in claims handling and administrative expenses. Zurich identified total payments of $71,705.58.

Additionally, although it isn't listed in the information provided to the court by Zurich, the court has received a payment in the amount of $988.00 representing the self-insurance assessment owed to the court for 2020.

Dick

RICHARD P. GARDEN, JR. | Partner
CLINE WILLIAMS WRIGHT JOHNSON & OLDFATHER, L.L.P.
233 South 13th Street | 1900 US Bank Bldg. | Lincoln, NE 68508
Direct: 402.479.7141 | Main: 402.474.6900 | www.clinewilliams.com
Lincoln | Omaha | Aurora | Fort Collins | Holyoke