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UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI SOUTHEASTERN DIVISION

§	Chapter 11
§	
§	Case No. 20-43597-399
§	
§	(Jointly Administered)
§	
§	Hearing Date: September 2, 2021
§	Hearing Time: 2:00 p.m. (Central Time)
§	Hearing Location: Courtroom 5 North
§	111 S. 10th St., St. Louis, MO 63102
	\$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$

NOTICE OF THE PLAN ADMINISTRATOR'S TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS FILED AGAINST THE WRONG DEBTOR

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO MODIFY THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE.

IF YOU CHOOSE TO RESPOND, A WRITTEN RESPONSE MUST BE FILED WITH THE CLERK OF COURT, U.S. BANKRUPTCY COURT, 111 SOUTH TENTH STREET, 4TH FLOOR, ST. LOUIS, MISSOURI 63102, AND A COPY SERVED UPON COUNSEL TO THE PLAN ADMINISTRATOR, (A) HALPERIN BATTAGLIA BENZIJA LLP, 40 WALL STREET, 37TH FLOOR, NEW YORK, NEW YORK 10005 (ATTN: JULIE DYAS GOLDBERG, ESQ. AND MATTHEW MURRAY, ESQ.) AND (B) CARMODY MACDONALD P.C., 120 S. CENTRAL AVENUE, SUITE 1800, ST. LOUIS, MISSOURI 63105 (ATTN: DORMIE KO, ESQ.), SO THAT THE RESPONSE IS RECEIVED <u>NO</u> LATER THAN 11:59 P.M. (PREVAILING CENTRAL TIME) ON AUGUST 26, 2021.

FAILURE TO FILE A TIMELY RESPONSE MAY RESULT IN THE COURT GRANTING THE RELIEF REQUESTED PRIOR TO THE HEARING DATE. YOU SHOULD READ THIS NOTICE AND THE ACCOMPANYING MOTION CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY, IF YOU HAVE ONE.

Important Information Regarding the Objection

1. <u>**Grounds for the Objection**</u>. By this Objection,¹ the Plan Administrator, on behalf of the Wind-Down Estates of the Debtors, is seeking to remove the claims identified on Exhibit A to the Proposed Order (collectively, the "**Wrong Debtor Claims**")from the Debtors' claims register and transferring such claims to the appropriate Debtor.

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



Resolving the Objection

2. <u>Parties Required to File a Response</u>. If you disagree with the Objection filed with respect to any of your claims, you may file a response (each, a "**Response**") with the Court in accordance with the procedures described below and appear at the Hearing (as defined herein).

3. <u>Response Contents</u>. Each Response should contain the following (at a

minimum):

- a. a caption stating the name of the Court, the name of the Debtors, the case number, and the Objection and claim or claims within the Objection to which the Response is directed;
- b. a concise statement setting forth the reasons why the Court should not grant the objection with respect to such claim(s), including the factual and legal bases upon which you rely in opposing the Objection;
- c. copies of documentation or other evidence of your claim (not previously filed with proof of such claim) on which your Response is based (excluding confidential, proprietary, or other protected information, copies of which must be provided to the counsel to the Plan Administrator, subject to appropriate confidentiality constraints, if any); and
- d. the following contact information:
 - (i) your name, address, telephone number, and email address or the name, address, telephone number, and email address of your attorney or designated representative to whom the attorneys for the Plan Administrator should serve a reply to the Response, if any; or
 - (ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the objection on your behalf (to the extent different from the information detailed in paragraph 3(d)(i) above).

4. <u>Response Deadline</u>. Your Response must be filed with the Court and served so as to be *actually received* by 11:59 p.m. (Central Time) on August 26, 2021 (the "Response Deadline").

5. <u>Failure to Respond</u>. A Response that is not filed and served in accordance with the procedures set forth herein may not be considered by the Court at the Hearing. Absent an agreement with the Plan Administrator resolving the Objection to a claim, failure to timely file and serve a Response as set forth herein and appear at the Hearing may result in **the Court granting the Objection without further notice or hearing**. Upon entry of an order, you will be served with a notice of entry, and a copy, of the order.

Hearing on the Objection

6. <u>Date, Time, and Location</u>. If necessary, a hearing (the "Hearing") on the Objection will be held on September 2, 2021 at 2:00 p.m. (Central Time) in the United States Bankruptcy Court for the Eastern District of Missouri, 5th Floor, North Courtroom, Thomas F. Eagleton United States Courthouse, 111 South Tenth Street, St. Louis, Missouri. Such Hearing may be adjourned from time to time in these chapter 11 cases in the Plan Administrator's sole discretion. You must attend the Hearing if you disagree with the Objection and have filed a Response. If you file a Response in accordance with the response procedures herein, but such Response is not resolved prior to the Hearing, and you appear at the Hearing, the Objection may be heard at the Hearing or adjourned to a subsequent hearing in the Plan Administrator's sole discretion. If a subsequent hearing is determined to be necessary, the Plan Administrator will file with the Court and serve you with a notice of the subsequent hearing (the date of which will be determined in consultation with the affected claimant(s)).

Additional Information

7. <u>Questions or Information</u>. Copies of the pleadings (collectively, the "**Pleadings**") filed in these chapter 11 cases are available at no cost at the Debtors' case website <u>http://www.kccllc.net/Briggs</u>. You may also obtain copies of any of the Pleadings filed in these chapter 11 cases for a fee at the Court's website at <u>https://pcl.uscourts.gov/pcl/</u>. A login identification and password to the Court's Public Access to Court Electronic Records ("**PACER**") are required to access this information and can be obtained through the PACER Service Center at http://www.pacer.psc.uscourts.gov.

Reservation of Rights

NOTHING IN ANY OMNIBUS OBJECTION OR OBJECTION NOTICE IS INTENDED OR SHALL BE DEEMED TO CONSTITUTE (I) AN ADMISSION AS TO THE VALIDITY OF ANY PREPETITION CLAIM AGAINST A DEBTOR; (II) A WAIVER OF ANY PARTY'S RIGHT TO DISPUTE ANY PREPETITION CLAIM ON ANY GROUNDS; (III) A PROMISE OR REQUIREMENT TO PAY ANY PREPETITION CLAIM; (IV) AN IMPLICATION OR ADMISSION THAT ANY PARTICULAR CLAIM IS OF A TYPE SPECIFIED OR DEFINED IN THE MOTION OR ANY ORDER GRANTING THE RELIEF REQUESTED BY THE MOTION; (V) A REQUEST OR AUTHORIZATION TO ASSUME ANY PREPETITION AGREEMENT, CONTRACT, OR LEASE PURSUANT TO SECTION 365 OF THE BANKRUPTCY CODE; OR (VI) A WAIVER OF THE PLAN ADMINISTRATOR'S RIGHTS UNDER THE BANKRUPTCY CODE OR ANY OTHER APPLICABLE LAW.

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Dated: July 20, 2021 St. Louis, Missouri

CARMODY MACDONALD P.C.

/s/ Robert E. Eggmann

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

Local Counsel to the Plan Administrator

-and-

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

Counsel to the Plan Administrator

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EXHIBIT A

Schedule of Wrong Debtor Claims

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EXHIBIT A-1

Wrong Debtor Claims

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Exhibit A-1 - Wrong Debtor Claims

		Wrong Debtor						Reclassified Debtor	Basis for Proposed	
	Case		Claim		Asserted		Modified Debtor Case	`		
Claimant Name and Address	Number	Debtor Name		Date Filed			Number	Modified Debtor Name	Modification	
Bokers Inc	20-43597	Briggs & Stratton Corporation	686	9/21/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'	
					Administrative:	\$0.00			review has determined that this	
3104 Snelling Ave					Priority:	\$0.00			claim is properly	
Minneapolis, MN 55406-1937					Unsecured:	\$770.00			asserted against	
					Total:	\$770.00			Billy Goat	
									Industries, Inc.	
Dutton-Lainson Company	20-43597	Briggs & Stratton Corporation	243	8/24/2020	Secured:	\$0.00	20-43598	Allmand Bros., Inc.	The Debtors'	
					Administrative:	\$0.00			review has	
Po Box 729					Priority:	\$0.00			determined that this claim is properly	
Hastings, NE 68901					Unsecured:	\$58,972.70			asserted against	
					Total:	\$58,972.70			Allmand Bros, Inc.	
Fox Valley Spring Co., Llc	20-43597	Briggs & Stratton Corporation	39	8/6/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'	
					Administrative:	\$0.00		,,,,,	review has	
N915 Craftsmen Dr					Priority:	\$0.00			determined that this	
Greenville, WI 54942-8682					Unsecured:	\$4,394.50			claim is properly asserted against	
					Total:	\$4,394.50			Billy Goat	
									Industries, Inc.	
Gett Industries, Inc.	20-43597	Briggs & Stratton Corporation	198	8/19/2020	Secured:	\$0.00	20-43598	Allmand Bros., Inc.	The Debtors'	
					Administrative:	\$0.00			review has determined that this	
C/O Steven E. Balk					Priority:	\$0.00			claim is properly	
105-7Th Street					Unsecured:	\$85,789.42			asserted against	
Silvis, IL 61282					Total:	\$85,789.42			Allmand Bros, Inc.	
Hanna Acquisition Corporation	20-43597	Briggs & Stratton Corporation	306	8/21/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'	
					Administrative:	\$0.00			review has	
908 W 25Th Street					Priority:	\$0.00			determined that this claim is properly	
Kansas City, MO 64108					Unsecured:	\$6,756.36			asserted against	
					Total:	\$6,756.36			Billy Goat	
									Industries, Inc.	
Issco, Inc.	20-43597	Briggs & Stratton Corporation	78	8/5/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'	
					Administrative:	\$0.00			review has determined that this	
405 Se Bailey Road					Priority:	\$0.00			claim is properly	
Lees Summit, MO 64081					Unsecured:	\$698.87			asserted against	
					Total:	\$698.87			Billy Goat	
									Industries, Inc.	

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Exhibit A-1 - Wrong Debtor Claims

		Wrong Debtor]				Modified	Reclassified Debtor	Basis for
Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserte Claim Amount a		Debtor Case Number	Modified Debtor Name	Proposed Modification
Karrier Company Llc	20-43597	Briggs & Stratton Corporation	148	8/7/2020		\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has
1065 S. Liberty Ave					Priority:	\$0.00			determined that this claim is properly
Alliance, OH 44601					Unsecured:	\$12,000.00			asserted against
					Total:	\$12,000.00			Billy Goat Industries, Inc.
									industries, inc.
Knott Brake Company	20-43597	Briggs & Stratton Corporation	184	8/18/2020		\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors' review has
144.88					Administrative:	\$0.00			determined that this
144 West Dr					Priority:	\$0.00			claim is properly
Lodi, OH 44254-1062					Unsecured: Total:	\$657.00 \$657.00			asserted against
					Total.	\$057.00			Billy Goat Industries, Inc.
Mid America Sales	20-43597	Briggs & Stratton Corporation	447	9/1/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
Mid America Sales	20-43397	Briggs & Stratton Corporation	447	9/1/2020	Administrative:	\$0.00 \$0.00	20-10373	Billy Goat Industries, Inc.	review has
1128 S Payne Street					Priority:	\$0.00			determined that this
Olathe, KS 66061					Unsecured:	\$997.90			claim is properly
					Total:	\$997.90			asserted against Billy Goat
									Industries, Inc.
Midwest Pro Manufacturing, Inc.	20-43597	Briggs & Stratton Corporation	667	9/14/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
Midwest Pro Mfg, Inc.					Priority:	\$0.00			claim is properly
188 Westview Circle					Unsecured:	\$4,169.35			asserted against
Rock Valley, IA 51247					Total:	\$4,169.35			Billy Goat Industries, Inc.
Ntc Logistics	20-43597	Briggs & Stratton Corporation	687	9/21/2020	Secured	\$0.00	20-43598	Allmand Bros., Inc.	The Debtors'
The Eoglistics	20-45577	Briggs & Stratton Corporation	007	<i>Ji</i> 21/2020	Administrative:	\$0.00	20-45570	Alimand Dios., ne.	review has
2860 Holiday Park Rd					Priority:	\$0.00			determined that this
Gering, NE 69341-1100					Unsecured:	\$2,600.00			claim is properly asserted against
					Total:	\$2,600.00			Allmand Bros, Inc.
	20 42 52 5		100	10/10/0000		\$0.00	20.10555		The Debtors'
Rotary Corporation	20-43597	Briggs & Stratton Corporation	182	10/12/2020	Administrative:	\$0.00 \$0.00	20-10575	Billy Goat Industries, Inc.	review has
Highway 23 North					Administrative: Priority:	\$0.00 \$0.00			determined that this
Glennville, GA 30427					Unsecured:	\$10,535.66			claim is properly
,,,,,,					Total:	\$10,535.66			asserted against Billy Goat
						,			Industries, Inc.

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Exhibit A-1 - Wrong Debtor Claims

		Wrong Debtor	1					Reclassified Debtor	7	
	~	8	~				Modified		Basis for	
Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed		erted at and Priority	Debtor Case Number	Modified Debtor Name	Proposed Modification	
S&D Products, Inc.	20-43597	Briggs & Stratton Corporation	266	8/18/2020		\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'	
·					Administrative:	\$0.00			review has	
1390 Schiferl Rd					Priority:	\$0.00			determined that this	
Bartlett, IL 60103-1701					Unsecured:	\$11,415.32			claim is properly asserted against	
					Total:	\$11,415.32			Billy Goat	
									Industries, Inc.	
Speedrack Midwest	20-43597	Briggs & Stratton Corporation	321	8/31/2020	Secured:	\$0.00	20-43598	Allmand Bros., Inc.	The Debtors'	
-					Administrative:	\$0.00			review has	
7899 Venture Avenue Nw					Priority:	\$0.00			determined that this	
Sparta, MI 49345					Unsecured:	\$110,143.20			claim is properly asserted against	
					Total:	\$110,143.20			Allmand Bros, Inc.	
T&W Steel Co Inc	20-43597	Briggs & Stratton Corporation	154	8/10/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'	
	20 10007	Brigge & Stratter Corporation	101	0.10.2020	Administrative:	\$0.00	20 10070	Diny Cour Industries, Inc.	review has	
1612 Sw Jefferson St					Priority:	\$0.00			determined the	
Lees Summit, MO 64081					Unsecured:	\$74,104.06			claim is properly	
					Total:	\$74,104.06			asserted against Billy Goat	
									Industries, Inc.	
Tmco, Inc.	20-43597	Briggs & Stratton Corporation	25	7/28/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'	
					Administrative:	\$0.00			review has determined that this	
Po Box 81539					Priority:	\$0.00			claim is properly	
Lincoln, NE 68501-1539					Unsecured:	\$23,707.18			asserted against	
					Total:	\$23,707.18			Billy Goat Industries, Inc.	
Weiler Corporation	20-43597	Briggs & Stratton Corporation	310	8/24/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'	
	20 15557	Briggs & Straton Corporation	510	0/2 1/2020	Administrative:	\$0.00	20 10575	Diny Gout industries, inc.	review has	
1 Weiler Drive					Priority:	\$0.00			determined that this	
Cresco, PA 18326					Unsecured:	\$21,015.00			claim is properly	
,					Total:	\$21,015.00			asserted against Billy Goat	
									Industries, Inc.	
Wescon Controls Llc	20-43597	Briggs & Stratton Corporation	217	8/7/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'	
					Administrative:	\$0.00			review has determined that this	
Attn Jennifer Wulf					Priority:	\$0.00			claim is properly	
2533 S West St					Unsecured:	\$67,881.90			asserted against	
Wichita, KS 67217-1025					Total:	\$67,881.90			Billy Goat	
									Industries, Inc.	

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EXHIBIT A-2

Reassign Debtor Claims

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Exhibit A-2 - Reassign Debtor Claims

	Obje	ectionable Claims						1	Modified Claim		
Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed		sserted ount and Priority	Debtor Case Number	e Debtor Name	Asser Claim Amount		Basis for Proposed
Dapco Industries 2500 Bishop Circle E Dexter, MI 48130	20-43597	Briggs & Stratton Corporation	156		Secured: Administrative Priority: Unsecured: Total:	\$0.00 \$0.00 \$33,330.11 \$33,330.11		Briggs & Stratton Corporation	Administrative: Priority: Unsecured: Total: Secured:	\$31,370.11 \$31,370.11 \$0.00	The Debtors' have determined that this claim is properly asserted against Briggs & Stratton Corporation and
	20,43507		141	0/18/2020	<u>c</u>	50.00	20.42507		Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$1,960.00 \$1,960.00	Allmand Bros., Inc.
Mcmaster-Carr Supply Mcmaster-Carr Supply Company Po Box 4355 Chicago, IL 60680	20-43597	Briggs & Stratton Corporation	141		Secured: Administrative Priority: Unsecured: Total:	\$0.00 : \$11,419.69 \$0.00 \$36,005.85 \$47,425.54	20-43597	Briggs & Stratton Corporation	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$11,419.69 \$0.00 \$35,351.71 \$46,771.40	The Debtors' hav determined that the claim is properly asserted against both Briggs &
							20-10575	Billy Goat Industries, Inc.	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$654.14 \$654.14	Stratton Corporation and Billy Goat Industries, Inc.

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Exhibit A-2 - Reassign Debtor Claims

	Objec	tionable Claims			Modified Claim						
Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed		erted at and Priority	Debtor Case Number	Debtor Name	Asser Claim Amount		Basis for Proposed
Parker-Hannifin z/o Sandra J. Sberna 6035 Parkland Blvd Cleveland, OH 44124	20-43597 Briggs & Stratton Corporation	19	8/3/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$6,421.34 \$0.00 \$73,515.42 \$79,936.76	20-43597	Briggs & Stratton Corporation	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$485.66 \$0.00 \$14,679.30 \$15,164.96	The Debtors have	
							20-10575	Billy Goat Industries, Inc.	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$57,594.00 \$57,594.00	Stratton Corporation, Billy Goat Industries, Inc., and Allmand
							20-43598	Allmand Bros., Inc.	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$5,935.68 \$0.00 \$1,242.12 \$7,177.80	- Bros., Inc.
Windstream 1450 N Center Point Rd Hiawatha, IA 52233	20-43597	Briggs & Stratton Corporation	356	9/3/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$20,907.47 \$20,907.47	20-43597	Briggs & Stratton Corporation	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$8,552.87 \$8,552.87	The Debtors' have determined that this claim is properly asserted against Briggs &
							20-10575	Billy Goat Industries, Inc.	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$12,354.60 \$12,354.60	- Stratton Corporation and Billy Goat Industries, Inc.

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI SOUTHEASTERN DIVISION

	§	Chapter 11
In re:	§	
	§	Case No. 20-43597-399
BRIGGS & STRATTON	Ş	
CORPORATION, et al.,	§	(Jointly Administered)
	§	
Debtors.	Ş	Hearing Date: September 2, 2021
	Ş	Hearing Time: 2:00 p.m. (Central Time)
	Ş	Hearing Location: Courtroom 5 North
	§	111 S. 10th St., St. Louis, MO 63102

THE PLAN ADMINISTRATOR'S TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS FILED AGAINST THE WRONG DEBTOR

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO MODIFY THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE.

IF YOU CHOOSE TO RESPOND, A WRITTEN RESPONSE MUST BE FILED WITH THE CLERK OF COURT, U.S. BANKRUPTCY COURT, 111 SOUTH TENTH STREET, 4TH FLOOR, ST. LOUIS, MISSOURI 63102, AND A COPY SERVED UPON COUNSEL TO THE PLAN ADMINISTRATOR, (A) HALPERIN BATTAGLIA BENZIJA LLP, 40 WALL STREET, 37TH FLOOR, NEW YORK, NEW YORK 10005 (ATTN: JULIE DYAS GOLDBERG, ESQ. AND MATTHEW MURRAY, ESQ.) AND (B) CARMODY MACDONALD P.C., 120 S. CENTRAL AVENUE, SUITE 1800, ST. LOUIS, MISSOURI 63105 (ATTN: DORMIE KO, ESQ.), SO THAT THE RESPONSE IS RECEIVED <u>NO</u> LATER THAN 11:59 P.M. (PREVAILING CENTRAL TIME) ON AUGUST 26, 2021.

FAILURE TO FILE A TIMELY RESPONSE MAY RESULT IN THE COURT GRANTING THE RELIEF REQUESTED PRIOR TO THE HEARING DATE. YOU SHOULD READ THIS NOTICE AND THE ACCOMPANYING MOTION CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY, IF YOU HAVE ONE.

Alan D. Halperin as Plan Administrator (the "Plan Administrator") under the

Amended Joint Chapter 11 Plan of Briggs & Stratton Corporation and its Affiliated Debtors, dated

November 9, 2020 (the "**Plan**", Docket No. 1226),¹ respectfully represents as follows in support

of this omnibus objection to claims (the "Objection") on grounds that such claims (collectively,

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

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the "**Wrong Debtor Claims**") should be removed from the Debtor's claims register and transferred to the claims register of the appropriate Debtor.

Accordingly, attached hereto as **Exhibit A-1** is a list of claims identified as claims filed against the wrong Debtor and should be removed from the Debtor's claims register and transferred to the claims register of the appropriate Debtor. Attached as **Exhibit A-2** is a list of claims where a portion of such claim should be removed from the Debtor's claims register and transferred to the claims register of the appropriate Debtor, and the balance of such claim should remain with the Debtor against whom the claim was filed. In all instances, the relief requested only seeks to change Debtor entities and does not currently seek adjustment to the claim amount, as such a substantive objection, if any, shall be brought in the future.

In further support of the Objection, attached hereto as **Exhibit B** is the Declaration of Alan D. Halperin in Support of Plan Administrator's Twenty-First Omnibus Objection to Claims Filed Against the Wrong Debtor (the "Halperin Claims Declaration"):

Background

1. On July 20, 2020 (the "**Petition Date**"), the Debtors each commenced with this Court a voluntary case under title 11 of the United States Code (the "**Bankruptcy Code**"). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On August 5, 2020, the United States Trustee appointed an official committee of unsecured creditors (the "**Creditors' Committee**") in these chapter 11 cases pursuant to section 1102 of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases. The Debtors' chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure

2

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(the "**Bankruptcy Rules**") and Rule 1015(b) of the Local Rules of Bankruptcy Procedure for the Eastern District of Missouri (the "**Local Rules**").

3. On September 15, 2020, the Court entered an order authorizing the Debtors to sell substantially all of their assets² to Bucephalus Buyer, LLC (the "**Purchaser**") and on September 21, 2020, the Debtors closed the Sale Transaction.³ On December 16, 2020, the Debtors filed the Plan, which was confirmed by the *Findings of Fact, Conclusions of Law, and Order Confirming the Plan* on December 18, 2020 [Docket No. 1485] (the "**Confirmation Order**").

4. The Effective Date of the Plan occurred on January 6, 2021 and the *Notice of Entry of Order Confirming the Plan and Occurrence of the Effective Date* [Docket No. 1538] was filed, at which time the Creditors' Committee was relieved of its duties and the Plan Administrator took over the administration of the Wind-Down Estates in accordance with the Plan. The Wind-Down Estates continue to honor their post-closing sale obligations, wind down the estates, and otherwise work on concluding these chapter 11 cases.

5. On February 12, 2020, the Bankruptcy Court entered that certain Order Approving Claims Objection Procedures, Claims Hearing Procedures and Granting Related Relief [Docket No. 1614] (the "**Omnibus Procedures Order**"), which, among other things, increased the number of claims authorized to be filed in an omnibus claim objection such as this Objection to three hundred fifty (350) Claims.

² Order (I) Authorizing the Sale of the Assets and Equity Interests to the Purchaser Free and Clear of Liens, Claims, Interests, and Encumbrances; (II) Authorizing the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (III) Granting Related Relief [Docket No. 898].

³ See Notice of (I) Filing of Amendment to Stock and Asset Purchase Agreement, And (II) the Occurrence of Closing of the Sale Transaction [Docket No. 964].

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Jurisdiction

6. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

7. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007(d)(2), and Local Rule 3007(C), the Plan Administrator respectfully requests entry of an order (the "**Proposed Order**"),⁴ (1) removing the claims identified on **Exhibit A-1** from the Debtor's claims register and transferring them to the claims register of the appropriate Debtor; and (2) reducing the claims identified on **Exhibit A-2** and transferring the balance of the claim to the claims register of the appropriate Debtor.

Claims Reconciliation

8. On August 23, 2020, the Debtors filed their schedules of assets, liabilities, current income, expenditures, executory contracts, and unexpired leases and statements of financial affairs, as required by section 521 of the Bankruptcy Code [Docket Nos. 555–559] (collectively, the "**Schedules**").

9. On August 24, 2020, the Court entered an order [Docket No. 564] (the "**Bar Date Order**"), which, among other things, established (a) October 7, 2020 as the deadline for all non-governmental entities holding or wishing to assert a "claim" (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date to file a proof of such claim in writing (the "General Bar Date"), and (b) January 19, 2021 as the deadline for

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

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all governmental entities holding or wishing to assert a "claim" against any of the Debtors that arose before the Petition Date to file a proof of such claim in writing.

10. As of the date hereof, approximately 2,950 proofs of claim (the "**Proofs of Claim**") have been filed against the Debtors. The Plan Administrator and his advisors have been working diligently to review these Proofs of Claim, including any supporting documentation filed therewith. For the reasons set forth below, and based on their review to date, the Plan Administrator has determined that the claims objected to herein should be modified.

11. The Plan Administrator's professionals and consultants have maintained books and records that reflect, among other things, the Debtors' liabilities and the amounts thereof owed to their creditors. The Plan Administrator and his professionals are reviewing and reconciling Proofs of Claim filed by creditors with the Debtors' books and records, as well as the Debtor's Schedules. In connection therewith, the Plan Administrator and his professionals have reviewed the Wrong Debtor Claims filed by individuals and entities listed on **Exhibit A** hereto (collectively, the "**Claimants**") and have concluded each Wrong Debtor Claim is appropriated objected to on the basis set forth below.

Relief Requested Should Be Granted

12. Pursuant to section 502 of the Bankruptcy Code, "[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Bankruptcy Rule 3001(f) provides that a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and amount of the claim under section 502(a) of the Bankruptcy Code. FED. R. BANKR. P. 3001(f). The act of filing an objection alone "does not deprive the proof of claim of presumptive validity unless the objection is supported by substantial evidence." *In re Austin*, 538 B.R. 543, 545 (Bankr. E.D. Mo. 2015) (citing *In re McDaniel*, 264 B.R. 531, 533 (B.A.P. 8th Cir. 2001)). If the objection presents

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evidence "rebutting the claim," then "the claimant must produce additional evidence to prove the validity of the claim by a preponderance of the evidence." *In re Austin*, 538 B.R. at 545 (citing *In re Gran*, 964 F.2d 822, 827 (8th Cir. 1992); *see also In re Peabody Energy Corp.*, Case No. 16-42529 (BSS), 2017 WL 4570700, at *7 (Bankr. E.D. Mo. Oct. 12, 2017); *In re Seagraves*, Case No. 12-49433 (BSS), 2015 WL 2026707, at *2 (Bankr. E.D. Mo. Apr. 30, 2015); *Dove-Nation v. eCast Settlement Corp. (In re Dove-Nation)*, 318 B.R. 147, 152 (B.A.P. 8th Cir. 2004) (citing *In re Innovative Software Designs, Inc.*, 253 B.R. 40, 44 (B.A.P. 8th Cir. 2000)).

13. The Plan Administrator has determined that the Wrong Debtor Claims identified on <u>Exhibits A-1 and A-2</u> attached hereto are unenforceable against the Debtor under applicable law or agreement. *See* 11 U.S.C. §502(b)(1). Based upon the documentation filed with the Wrong Debtor Claims or the books and records of the Debtors, it appears that each of the Wrong Debtor Claims should have been filed against a different Debtor, in whole or in part.

14. Accordingly, the Plan Administrator (i) objects to each of the Wrong Debtor Claims listed on **Exhibits A-1 and A-2** attached hereto, and (ii) seeks entry of the Proposed Order removing each of the Wrong Debtor Claims from the Debtor's claims register and transferring the claims to the claims register of the appropriate Debtor.

Reservation of Rights

15. Nothing contained herein is intended to be or shall be deemed as (i) an admission as to the validity of any claim against the Debtors or the Wind-Down Estates, (ii) a waiver or limitation of rights to dispute the amount of, basis for, or validity of any claim, (iii) a waiver of rights under the Bankruptcy Code or any other applicable nonbankruptcy law, (iv) an agreement or obligation to pay any claims, (v) a waiver of any claims or causes of action which may exist

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against any creditor or interest holder, or (vi) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code.

Notice

16. Notice of this Objection will be provided to (i) the Office of the United States Trustee for the Eastern District of Missouri (Attn: Sirena Wilson, Esq.); (ii) the affected Claimants; (iii) any other party that has requested notice pursuant to Bankruptcy Rule 2002; and (iv) any other party entitled to notice pursuant to the Omnibus Procedures Order (collectively, the "**Notice Parties**").

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Dated: July 20, 2021 St. Louis, Missouri

CARMODY MACDONALD P.C.

/s/ Robert E. Eggmann

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

Local Counsel to the Plan Administrator

-and-

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

Counsel to the Plan Administrator

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EXHIBIT A

Schedule of Wrong Debtor Claims

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EXHIBIT A-1

Wrong Debtor Claims

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Exhibit A-1 - Wrong Debtor Claims

		Wrong Debtor]			_	Modified	Reclassified Debtor	Basis for
Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asserte Claim Amount ar		Debtor Case Number	e Modified Debtor Name	Proposed Modification
Bokers Inc	20-43597	Briggs & Stratton Corporation	686	9/21/2020		\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
3104 Snelling Ave					Priority:	\$0.00			claim is properly
Minneapolis, MN 55406-1937					Unsecured:	\$770.00			asserted against
					Total:	\$770.00			Billy Goat
									Industries, Inc.
Dutton-Lainson Company	20-43597	Briggs & Stratton Corporation	243	8/24/2020	Secured:	\$0.00	20-43598	Allmand Bros., Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
Po Box 729					Priority:	\$0.00			claim is properly
Hastings, NE 68901					Unsecured:	\$58,972.70			asserted against
					Total:	\$58,972.70			Allmand Bros, Inc.
Fox Valley Spring Co., Llc	20-43597	Briggs & Stratton Corporation	39	8/6/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
N915 Craftsmen Dr					Priority:	\$0.00			claim is properly
Greenville, WI 54942-8682					Unsecured:	\$4,394.50			asserted against
					Total:	\$4,394.50			Billy Goat
									Industries, Inc.
Gett Industries, Inc.	20-43597	Briggs & Stratton Corporation	198	8/19/2020	Secured:	\$0.00	20-43598	Allmand Bros., Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
C/O Steven E. Balk					Priority:	\$0.00			claim is properly
105-7Th Street					Unsecured:	\$85,789.42			asserted against
Silvis, IL 61282					Total:	\$85,789.42			Allmand Bros, Inc.
Hanna Acquisition Corporation	20-43597	Briggs & Stratton Corporation	306	8/21/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
908 W 25Th Street					Priority:	\$0.00			claim is properly
Kansas City, MO 64108					Unsecured: Total:	\$6,756.36			asserted against
					Total:	\$6,756.36			Billy Goat
									Industries, Inc.
Issco, Inc.	20-43597	Briggs & Stratton Corporation	78	8/5/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
405 Se Bailey Road					Priority:	\$0.00			claim is properly
Lees Summit, MO 64081					Unsecured:	\$698.87 \$608.87			asserted against
					Total:	\$698.87			Billy Goat
									Industries, Inc.

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Exhibit A-1 - Wrong Debtor Claims

	Case	Wrong Debtor	Claim		Assert		Modified Debtor Case		Basis for Proposed
Claimant Name and Address	Number	Debtor Name		Date Filed		ÿ	Number	Modified Debtor Name	Modification The Debtors'
Karrier Company Llc	20-43597	Briggs & Stratton Corporation	148	8/7/2020	Administrative:	\$0.00 \$0.00	20-10575	Billy Goat Industries, Inc.	review has
1065 S. Liberty Ave					Priority:	\$0.00			determined that this
Alliance, OH 44601					Unsecured:	\$12,000.00			claim is properly asserted against
					Total:	\$12,000.00			Billy Goat
									Industries, Inc.
Knott Brake Company	20-43597	Briggs & Stratton Corporation	184	8/18/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has
144 West Dr					Priority:	\$0.00			determined that this claim is properly
Lodi, OH 44254-1062					Unsecured:	\$657.00			asserted against
					Total:	\$657.00			Billy Goat
									Industries, Inc.
Mid America Sales	20-43597	Briggs & Stratton Corporation	447	9/1/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has
1128 S Payne Street					Priority:	\$0.00			determined that this claim is properly
Olathe, KS 66061					Unsecured:	\$997.90			asserted against
					Total:	\$997.90			Billy Goat
									Industries, Inc.
Midwest Pro Manufacturing, Inc.	20-43597	Briggs & Stratton Corporation	667	9/14/2020		\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
Midwest Pro Mfg, Inc.					Priority:	\$0.00			claim is properly
188 Westview Circle					Unsecured: Total:	\$4,169.35 \$4,169.35			asserted against
Rock Valley, IA 51247					Total:	\$4,109.55			Billy Goat Industries, Inc.
		D			~ .	* ** **			The Debtors'
Ntc Logistics	20-43597	Briggs & Stratton Corporation	687	9/21/2020	Secured: Administrative:	\$0.00 \$0.00	20-43598	Allmand Bros., Inc.	review has
2860 Holiday Park Rd					Priority:	\$0.00 \$0.00			determined that this
Gering, NE 69341-1100					Unsecured:	\$2,600.00			claim is properly
ooling, 112 070 11 1100					Total:	\$2,600.00			asserted against Allmand Bros, Inc.
									Annand Bros, Inc.
Rotary Corporation	20-43597	Briggs & Stratton Corporation	182	10/12/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
, , , , , , , , , , , , , , , , , , ,		<i>co</i>			Administrative:	\$0.00		,, 	review has
Highway 23 North					Priority:	\$0.00			determined that this
Glennville, GA 30427					Unsecured:	\$10,535.66			claim is properly asserted against
					Total:	\$10,535.66			Billy Goat
									Industries, Inc.

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Exhibit A-1 - Wrong Debtor Claims

		Wrong Debtor]				Modified	Reclassified Debtor	Basis for
Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed		erted 1t and Priority	Debtor Case Number	e Modified Debtor Name	Proposed Modification
S&D Products, Inc.	20-43597	Briggs & Stratton Corporation	266	8/18/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
1390 Schiferl Rd					Priority:	\$0.00			claim is properly
Bartlett, IL 60103-1701					Unsecured:	\$11,415.32			asserted against
					Total:	\$11,415.32			Billy Goat Industries, Inc.
Speedrack Midwest	20-43597	Briggs & Stratton Corporation	321	8/31/2020	Secured:	\$0.00	20-43598	Allmand Bros., Inc.	The Debtors'
					Administrative:	\$0.00			review has
7899 Venture Avenue Nw					Priority:	\$0.00			determined that this claim is properly
Sparta, MI 49345					Unsecured:	\$110,143.20			asserted against
					Total:	\$110,143.20			Allmand Bros, Inc.
T&W Steel Co Inc	20-43597	Briggs & Stratton Corporation	154	8/10/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has
1612 Sw Jefferson St					Priority:	\$0.00			determined the claim is properly
Lees Summit, MO 64081					Unsecured:	\$74,104.06			asserted against
					Total:	\$74,104.06			Billy Goat
									Industries, Inc.
Tmco, Inc.	20-43597	Briggs & Stratton Corporation	25	7/28/2020		\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors' review has
Po Box 81539					Administrative:	\$0.00 \$0.00			determined that this
Lincoln, NE 68501-1539					Priority: Unsecured:	\$0.00 \$23,707.18			claim is properly
Lincolii, NE 08501-1559					Total:	\$23,707.18			asserted against
					i oturi.	\$23,707.10			Billy Goat Industries, Inc.
Weiler Corporation	20-43597	Briggs & Stratton Corporation	310	8/24/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
1 Weiler Drive					Priority:	\$0.00			claim is properly
Cresco, PA 18326					Unsecured:	\$21,015.00			asserted against
					Total:	\$21,015.00			Billy Goat
									Industries, Inc.
Wescon Controls Llc	20-43597	Briggs & Stratton Corporation	217	8/7/2020	Secured:	\$0.00	20-10575	Billy Goat Industries, Inc.	The Debtors'
					Administrative:	\$0.00			review has determined that this
Attn Jennifer Wulf					Priority:	\$0.00			claim is properly
2533 S West St					Unsecured:	\$67,881.90			asserted against
Wichita, KS 67217-1025					Total:	\$67,881.90			Billy Goat
									Industries, Inc.

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EXHIBIT A-2

Reassign Debtor Claims

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Exhibit A-2 - Reassign Debtor Claims

	Obje	ectionable Claims				Modified Claim					
Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed		erted nt and Priority	Debtor Case Number	e Debtor Name	Asserted Claim Amount and Priority		Basis for Proposed
Dapco Industries 2500 Bishop Circle E Dexter, MI 48130	20-43597	Briggs & Stratton Corporation	156		Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$33,330.11 \$33,330.11	20-43597	Briggs & Stratton Corporation	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$31,370.11 \$31,370.11	The Debtors' hav determined that this claim is properly asserted against Briggs & Stratton
							20-43598	Allmand Bros., Inc.	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$1,960.00 \$1,960.00	Corporation and Allmand Bros., Inc.
Mcmaster-Carr Supply Mcmaster-Carr Supply Company Po Box 4355 Chicago, IL 60680	20-43597	Briggs & Stratton Corporation	141		Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$11,419.69 \$0.00 \$36,005.85 \$47,425.54	20-43597	Briggs & Stratton Corporation	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$11,419.69 \$0.00 \$35,351.71 \$46,771.40	The Debtors' hav determined that th claim is properly asserted against both Briggs &
							20-10575	Billy Goat Industries, Inc.	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$654.14 \$654.14	Stratton Corporation and Billy Goat Industries, Inc.

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Exhibit A-2 - Reassign Debtor Claims

	Objec	tionable Claims							Modified Claim		
Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asso Claim Amoun		Debtor Case Number	e Debtor Name	Asser Claim Amount		Basis for Proposed
Parker-Hannifin c/o Sandra J. Sberna 6035 Parkland Blvd Cleveland, OH 44124	20-43597	Briggs & Stratton Corporation	19	8/3/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$6,421.34 \$0.00 \$73,515.42 \$79,936.76	20-43597	Briggs & Stratton Corporation	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$485.66 \$0.00 \$14,679.30 \$15,164.96	The Debtors have
							20-10575	Billy Goat Industries, Inc.	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$57,594.00 \$57,594.00	 determined that this claim is properly asserted against Briggs & Stratton Corporation, Billy Goat Industries, Inc., and Allmand
							20-43598	Allmand Bros., Inc.	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$5,935.68 \$0.00 \$1,242.12 \$7,177.80	- Bros., Inc.
Windstream 1450 N Center Point Rd Hiawatha, IA 52233	20-43597	Briggs & Stratton Corporation	356	9/3/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$20,907.47 \$20,907.47	20-43597	Briggs & Stratton Corporation	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$8,552.87 \$8,552.87	The Debtors' have determined that this claim is properly asserted against Briggs & Stratton
							20-10575	Billy Goat Industries, Inc.	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$12,354.60 \$12,354.60	- Stration Corporation and Billy Goat Industries, Inc.

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EXHIBIT B

Halperin Claims Declaration

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI SOUTHEASTERN DIVISION

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

DECLARATION OF ALAN D. HALPERIN IN SUPPORT OF PLAN ADMINISTRATOR'S TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS FILED AGAINST THE WRONG DEBTOR

I, Alan D. Halperin, solely in my capacity as Plan Administrator in the abovereferenced cases, make this declaration (the "**Declaration**") under 28 U.S.C. § 1746:

1. I am the Plan Administrator of the Wind-Down Estates of Briggs & Stratton Corporation and its affiliated debtors (the "**Debtors**").¹

2. Except as otherwise indicated, this Declaration is based upon my personal knowledge; my review of relevant documents (including the Claims and the Objection); information provided to me by: (i) a former officer of the Debtors with whom the Wind-Down Estates have entered into a consulting agreement, (ii) former employees that were transferred to the Purchaser and who provide claims reconciliation services to the Debtors pursuant to a transition services agreement with the Purchaser, (iii) the Debtors' legal and financial advisors, and/or (iv) my legal counsel and such professionals working directly with me or under my supervision, direction, or control; or my opinion, based upon my experience, knowledge, and information concerning the Debtors' operations. If called upon to testify, I would testify competently to the facts set forth herein. I am authorized to submit this Declaration on behalf of the Wind-Down

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

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Estates, in support of the *Plan Administrator's Twenty-First Omnibus Objection to Claims Filed against the Wrong Debtor* (the "**Objection**").

3. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. I can confirm that the Debtors' advisors have examined each Claim, all documentation provided by the claimant with respect to each Claim, the Debtors' respective books and records, and the Schedules, and have determined that each Claim should be removed from the Debtor's claims register and transferred to the claims register of the appropriate Debtor.

4. I declare under penalty of perjury that, to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

Dated: July 20, 2021

/s/ Alan D. Halperin

Alan D. Halperin Solely in His Capacity as Plan Administrator