UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI SOUTHEASTERN DIVISION

	§	Chapter 11
In re:	§	
	§	Case No. 20-43597-399
BRIGGS & STRATTON	§	
CORPORATION, et al.,	§	(Jointly Administered)
	§	
Debtors.	§	Hearing Date: December 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-SIXTH OMNIBUS OBJECTION TO CLAIMS ON GROUNDS OF NO LIABILITY (WORKERS' COMPENSATION)

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW THE CLAIM THAT YOU FILED IN THESE BANKRUPTCY CASES.

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 CARRIE E. ESSENFELD, 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 NOVEMBER 25, 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, the Plan Administrator, on behalf of the Wind-Down Estates of the Debtors, is seeking to **disallow** your claim(s) on the grounds that each represents a claim that the Plan Administrator believes is a No Liability Claim¹. The claim(s) subject to the Objection is/are listed in the table attached to the Objection as <u>Exhibit</u> <u>A</u> (claims of individuals are listed on Exhibit A-1 and claims of state guaranty funds are listed on Exhibit A-2).

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



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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 November 25, 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 December 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 <u>http://www.pacer.psc.uscourts.gov</u>.

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: October 21, 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 Carrie E. Essenfeld 40 Wall Street, 37th Floor New York, New York 10005 Telephone: (212) 765-9100 Email: jgoldberg@halperinlaw.net cessenfeld@halperinlaw.net

Counsel to the Plan Administrator

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EXHIBIT A

Schedule of No Liability Claims

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EXHIBIT A-1

Schedule of No Liability Claims (Claims of Individuals)

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					Asse	rted	
Claimant Name and Address 1) Anita Hupp 13205 Manchester Road, Suite 100 Des Peres, MO 63131	Case Number 20-43597	Debtor Name Briggs & Stratton Corporation	Claim Number 988	Date Filed 10/1/2020	Claim Amount Secured: Administrative: Priority: Unsecured: Total:	t and Priority \$0.00 \$0.00 \$200,000.00 \$200,000.00	Basis for Proposed Disallowance The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
 Arlon Meyer e/o Scott L. Kolker 7700 Bonhomme Ave., Ste. 350 Clayton, MO 63105 	20-43597	Briggs & Stratton Corporation	1640	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$100,000.00 \$100,000.00	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
3) Bill Peterson c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902–1226	20-43597	Briggs & Stratton Corporation	1546	10/6/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$700,141.79 \$700,141.79	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
 4) Bobby Parker II 733 N. Main St P.O. Box 67 Sikeston, MO 63801 	20-43597	Briggs & Stratton Corporation	590	9/16/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$75,000.00 \$75,000.00	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
5) Carl Bradfield 4531 County Road 310 Piggott, AR 72454	20-43597	Briggs & Stratton Corporation	589	9/16/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$150,000.00 \$150,000.00	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
6) Craig Allan Claerbout 5550 West Lake Dr West Bend, WI 53095	20-43597	Briggs & Stratton Corporation	1078	10/4/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$16,848.32 \$16,848.32	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
7) Craig Allan Claerbout 5550 West Lake Dr West Bend, WI 53095	20-43597	Briggs & Stratton Corporation	2368	11/5/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$22,510.79 \$0.00 \$0.00 \$22,510.79	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
8) Daniel Gray 1911 Hwy 142 Poplar Bluff, MO 63901	20-43597	Briggs & Stratton Corporation	839	9/29/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$200,000.00 \$200,000.00	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted survey bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
9) Darla Morgan c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902–1226	20-43597	Briggs & Stratton Corporation	1547	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$1,064,357.07 \$1,064,357.07	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
0) Gerald D. McNeal c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902–1226	20-43597	Briggs & Stratton Corporation	1549	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$901,265.26 \$901,265.26	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Claim Amo	unt and Priority	Basis for Proposed Disallowanc
) Goldie Garrett	20-43597	Briggs & Stratton Corporation	1451	10/5/2020	Secured:	\$0.00	The Debtors have no liability for th workers' compensation related claim
2100 CR 608					Administrative: Priority:	\$0.00 \$0.00	The Debtors have posted surety bor
Poplar Bluff, MO 63901					Unsecured:	\$90,000.00	with the relevant state workers'
1					Total:	\$90,000.00	compensation agency responsible f administering the related claim, wh
							will cover the related liability, if ar
Heather Barks	20-43597	Briggs & Stratton Corporation	1550	10/7/2020	Secured:	\$0.00	The Debtors have no liabilty for th
) Iteauter Barks	20-45597	Briggs & Stration Corporation	1550	10/7/2020	Administrative:	\$0.00	workers' compensation related claim
c/o Therese A. Schellhammer					Priority:	\$0.00	The Debtors have posted surety bor with the relevant state workers'
123 South Second					Unsecured:	\$1,566,288.11	compensation agency responsible f
PO Box 1226					Total:	\$1,566,288.11	administering the related claim, wh
Poplar Bluff, MO 63902–1226							will cover the related liability, if ar
) Hupp, Anita	20-43597	Briggs & Stratton Corporation	989	10/1/2020	Secured:	\$0.00	The Debtors have no liability for th
					Administrative:	\$0.00	workers' compensation related clai The Debtors have posted surety bo
13205 Manchester Road, Suite 100					Priority:	\$0.00	with the relevant state workers'
Des Peres, MO 63131					Unsecured: Total:	\$200,000.00 \$200,000.00	compensation agency responsible
					Totat.	\$200,000.00	administering the related claim, wh will cover the related liability, if a
) Hupp, Anita	20-43597	Briggs & Stratton Corporation	990	10/1/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for th workers' compensation related clai
13205 Manchester Road, Suite 100					Administrative: Priority:	\$0.00	The Debtors have posted surety bo
Des Peres, MO 63131					Unsecured:	\$600,000.00	with the relevant state workers'
					Total:	\$600,000.00	compensation agency responsible administering the related claim, wl
							will cover the related liability, if a
James A. Faulkner	20-43597	Briggs & Stratton Corporation	1554	10/7/2020	Secured:	\$0.00	The Debtors have no liability for t
James A. Faukher	20-45597	Briggs & Stratton Corporation	1554	10/ //2020	Administrative:	\$0.00	workers' compensation related cla
c/o Therese A. Schellhammer					Priority:	\$0.00	The Debtors have posted surety be
123 South Second					Unsecured:	\$1,008,147.50	with the relevant state workers'
PO Box 1226					Total:	\$1,008,147.50	compensation agency responsible administering the related claim, wl
Poplar Bluff, MO 63902-1226							will cover the related liability, if an
Jazmane Peterson	20-43597	Briggs & Stratton Corporation	1629	10/7/2020	Secured:	\$0.00	The Debtors have no liabilty for th
					Administrative:	\$0.00	workers' compensation related cla
c/o Therese A. Schellhammer					Priority:	\$0.00	The Debtors have posted surety bo with the relevant state workers'
123 South Second					Unsecured:	\$86,240.00	compensation agency responsible
PO Box 1226					Total:	\$86,240.00	administering the related claim, wh
Poplar Bluff, MO 63902–1226							will cover the related liability, if a
John Allard	20-43597	Briggs & Stratton Corporation	606	9/17/2020	Secured:	\$0.00	The Debtors have no liabilty for t
					Administrative:	\$0.00	workers' compensation related cla
8907 Park Plaza Ct, Apt 117					Priority:	\$0.00	The Debtors have posted surety be with the relevant state workers
Brown Deer, WI 53223					Unsecured:	\$0.00	compensation agency responsible
					Total:	\$0.00	administering the related claim, wh will cover the related liability, if a
							75 P. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
Juan Gonzalez	20-43597	Briggs & Stratton Corporation	1555	10/7/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liabilty for t workers' compensation related cla
PO Box 262					Administrative: Priority:	\$0.00	The Debtors have posted surety be
Poplar Bluff, MO 63902					Unsecured:	\$250,000.00	with the relevant state workers
					Total:	\$250,000.00	compensation agency responsible administering the related claim, wh will cover the related liability, if a
Judy Ladd	20-43597	Briggs & Stratton Corporation	1556	10/7/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liabilty for workers' compensation related cla
107 County Road 150					Priority:	\$0.00	The Debtors have posted surety be
Corning, AR 72422					Unsecured:	\$318,732.30	with the relevant state workers compensation agency responsible
					Total:	\$318,732.30	administering the related claim, wh will cover the related liability, if a
Kevin M Peace	20-43597	Briggs & Stratton Corporation	464	9/10/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liabilty for workers' compensation related cla
					Priority:	\$0.00	The Debtors have posted surety b
288 Matinee Lane					i nonty.	30.00	with the relevant state washing
288 Matinee Lane Poplar Bluff, MO 63901					Unsecured:	\$0.00	
					-		with the relevant state workers compensation agency responsible administering the related claim, w will cover the related liability, if a

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					As	serted	
Claimant Name and Address	Case Number		Claim Number	Date Filed	Claim Amo	ant and Priority	Basis for Proposed Disallowance
21) Kimberly Barron c/o Therese A. Schellhammer 123 South Second PO Box 1226	20-43597	Briggs & Stratton Corporation	1557	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$55,000.00 \$55,000.00	The Debtors have no liabilty for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which
Poplar Bluff, MO 63902-1226							will cover the related liability, if any.
22) Linda F. Head	20-43597	Briggs & Stratton Corporation	1454	10/5/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for this workers' compensation related claim.
c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226					Priority: Unsecured: Total:	\$0.00 \$133,277.00 \$133,277.00	The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
23) Linda F. Head	20-43597	Briggs & Stratton Corporation	1456	10/5/2020	Secured:	\$0.00	The Debtors have no liability for this workers' compensation related claim.
c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226					Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$28,337.81 \$28,337.81	The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
24) Luke Davidson	20-43597	Briggs & Stratton Corporation	1559	10/7/2020	Secured:	\$0.00	The Debtors have no liabilty for this workers' compensation related claim.
c/o Therese A. Schellhammer					Administrative: Priority:	\$0.00 \$0.00	The Debtors have posted surety bonds with the relevant state workers'
123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226					Unsecured: Total:	\$269,959.20 \$269,959.20	compensation agency responsible for administering the related claim, which will cover the related liability, if any.
25) Marlo A. Harwell	20-43597	Briggs & Stratton Corporation	1485	10/6/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for this workers' compensation related claim.
c/o Christopher L. Yarbro					Priority:	\$0.00	The Debtors have posted surety bonds with the relevant state workers'
1165 Cherry St. Poplar Bluff, MO 63901					Unsecured: Total:	\$0.00 \$0.00	compensation agency responsible for administering the related claim, which will cover the related liability, if any.
26) Memphis Hillis	20-43597	Briggs & Stratton Corporation	1623	10/7/2020	Secured:	\$0.00	The Debtors have no liabilty for this workers' compensation related claim.
c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226					Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$52,838.58 \$52,838.58	The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
27) Michael Priest	20-43597	Briggs & Stratton Corporation	1580	10/7/2020	Secured:	\$0.00	The Debtors have no liability for this
c/o Therese A. Schellhammer					Administrative: Priority:	\$0.00 \$0.00	workers' compensation related claim. The Debtors have posted surety bonds
PO Box 1226 Poplar Bluff, MO 63902-1226					Unsecured: Total:	\$1,308,304.67 \$1,308,304.67	with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
28) Mitchel Barks	20-43597	Briggs & Stratton Corporation	1453	10/5/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liabilty for this workers' compensation related claim.
c/o Therese A. Schellhammer					Priority:	\$0.00	The Debtors have posted surety bonds with the relevant state workers'
123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226					Unsecured: Total:	\$502,000.00 \$502,000.00	compensation agency responsible for administering the related claim, which will cover the related liability, if any.
29) Pam Lloyd	20-43597	Briggs & Stratton Corporation	1588	10/7/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liabilty for this workers' compensation related claim.
c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226					Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$225,000.00 \$225,000.00	The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
30) Rhonda Bell	20-43597	Briggs & Stratton Corporation	1592	10/7/2020	Secured:	\$0.00	The Debtors have no liability for this
c/o Therese A. Schellhammer 123 South Second					Administrative: Priority: Unsecured:	\$0.00 \$0.00 \$117,264.50	workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for
PO Box 1226 Poplar Bluff, MO 63902-1226					Total:	\$117,264.50	administering the related claim, which will cover the related liability, if any.

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Claim Amoun	t and Priority	Basis for Proposed Disallowa
1) Robert Dillinger	20-43597	Briggs & Stratton Corporation	588	9/16/2020	Secured:	\$0.00	The Debtors have no liabilty for
					Administrative:	\$0.00	workers' compensation related c
249 County Line Road					Priority:	\$0.00	The Debtors have posted surety b with the relevant state worker
Harviell, MO 63945					Unsecured:	\$70,000.00	compensation agency responsibl
					Total:	\$70,000.00	administering the related claim, v
							will cover the related liability, if
2) Rodney Hawks	20-43597	Briggs & Stratton Corporation	591	9/16/2020	Secured:	\$0.00	The Debtors have no liability for
((40 State II's house 21 N					Administrative:	\$0.00	workers' compensation related c The Debtors have posted surety b
6649 State Highway 21 N Doniphan, MO 63935					Priority: Unsecured:	\$0.00 \$70,000.00	with the relevant state worker
Domphan, WO 05555					Total:	\$70,000.00	compensation agency responsib
					- Cull	\$70,000.00	administering the related claim, v will cover the related liability, it
B) Rosalie Malloy	20-43597	Briggs & Stratton Corporation	1604	10/7/2020	Secured:	\$0.00	The Debtors have no liabilty for
,,					Administrative:	\$0.00	workers' compensation related c
c/o Therese A. Schellhammer					Priority:	\$0.00	The Debtors have posted surety
123 South Second					Unsecured:	\$85,000.00	with the relevant state worke compensation agency responsib
PO Box 1226					Total:	\$85,000.00	administering the related claim,
Poplar Bluff, MO 63902-1226							will cover the related liability, i
Royer, Jennie	20-43597	Briggs & Stratton Corporation	992	10/1/2020	Secured:	\$0.00	The Debtors have no liability for
-					Administrative:	\$0.00	workers' compensation related
13205 Manchester Road, Suite 100					Priority:	\$0.00	The Debtors have posted surety
Des Peres, MO 63131-6313					Unsecured:	\$600,000.00	with the relevant state work compensation agency responsi
					Total:	\$600,000.00	administering the related claim
							will cover the related liability,
Sheila Plumb	20-43597	Briggs & Stratton Corporation	1612	10/7/2020	Secured:	\$0.00	The Debtors have no liability for
j siena i funio	20-45597	Briggs & Stratton Corporation	1012	10/7/2020	Administrative:	\$0.00	workers' compensation related
c/o Therese A. Schellhammer					Priority:	\$0.00	The Debtors have posted surety
123 South Second					Unsecured:	\$838,511.94	with the relevant state work
PO Box 1226					Total:	\$838,511.94	compensation agency responsil administering the related claim,
Poplar Bluff, MO 63902-1226							will cover the related liability,
5) Stacy H. Greer	20-43597	Briggs & Stratton Corporation	355	9/3/2020	Secured:	\$0.00	The Debtors have no liabilty fo
					Administrative:	\$0.00	workers' compensation related The Debtors have posted surety
c/o Christopher L. Yarbro					Priority:	\$0.00	with the relevant state work
1165 Cherry St.					Unsecured:	\$0.00	compensation agency responsil
Poplar Bluff, MO 63901					Total:	\$0.00	administering the related claim, will cover the related liability,
) Tammy D. Lloyd	20-43597	Briggs & Stratton Corporation	357	9/3/2020	Secured:	\$0.00	The Debtors have no liabilty for workers' compensation related
					Administrative:	\$0.00	The Debtors have posted surety
c/o Christopher L. Yarbro					Priority:	\$0.00	with the relevant state work
1165 Cherry St. Poplar Bluff, MO 63901					Unsecured:	\$0.00 \$0.00	compensation agency responsi
i opiai Biuli, 140 05901					Total:	\$0.00	administering the related claim will cover the related liability,
Velva Vinson	20-43597	Briggs & Stratton Corporation	1999	10/2/2020	Secured:	\$0.00	The Debtors have no liabilty f
					Administrative:	\$0.00	workers' compensation related
102 Roosevelt St					Priority:	\$6,370.00	The Debtors have posted surety
Poplar Bluff, MO 63901					Unsecured:	\$0.00	with the relevant state work compensation agency responsi
					Total:	\$6,370.00	administering the related claim, will cover the related liability,
) Virginia Fricke	20-43597	Briggs & Stratton Corporation	966	10/1/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for workers' compensation related The Debtors have posted surety
7942 W Plainfield Ave					Priority:	\$0.00	with the relevant state work
Milwaukee, WI 53220					Unsecured:	\$779,103.80	compensation agency responsil
					Total:	\$779,103.80	administering the related claim, will cover the related liability,
) Wilma C. Luka	20 42507	Deigon & Stratton Company	1407	10/6/2020	Commode	¢0.00	The Debtors have no lisk 'In-
) Wilma G. Luke	20-43597	Briggs & Stratton Corporation	1486	10/6/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liabilty f workers' compensation related
					Priority:	\$0.00	The Debtors have posted surety
c/o Christopher L. Yarbro					-		with the relevant state work
c/o Christopher L. Yarbro 1165 Cherry St.					Unsecured:	\$0.00	
					Unsecured: Total:	\$0.00 \$0.00	compensation agency responsi administering the related claim

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EXHIBIT A-2

Schedule of No Liability Claims (Claims of State Guaranty Funds)

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Exhibit A-2 - No Liability Claims (State Guaranty Funds and Workers' Compensation Insurance Claims) Briggs & Stratton Corp., et al.

					Asse	rted	
Claimant Name and Address 1) Georgia Self-Insurers Guaranty Trust Fund c/o Ashley R. Ray Scroggins & Williamson, PC 4401 Northside Parkway, Suite 450 Atlanta, GA 30327	Case Number 20-43597	Debtor Name Briggs & Stratton Corporation	Claim Number 1479	Date Filed 10/6/2020	Claim Amoun Secured: Administrative: Priority: Unsecured: Total:	t and Priority \$700,000.00 \$0.00 \$0.00 \$0.00 \$700,000.00	Basis for Proposed Disallowance Georgia holds a bond to secure obligations under the self-insured worker's compensation program in the amount of \$700,000. As of the Petition Date, the Debtors' records reflect actual accruals of only \$80,714. Though this amount may have increased, the Plan Administrator does not believe there is a claim extant in excess of the security.
2) Kentucky Workers Compensation Funding Commission 42 Mill Creek Park Frankfort, KY 40601	20-43597	Briggs & Stratton Corporation	2303	11/2/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$9,614.97 \$0.00 \$9,614.97	Kentucky holds a bond to secure obligations under the self-insured worker's compensation program in the amount of \$2,471,000. As of the Petition Date, the Debtors' records reflect actual accruals of only \$244,173. Though this amount may have increased, the Plan Administrator does not believe there is a claim extant in excess of the security. The amount reflected in the proof of claim is for audit expenses for which creditor is also over-secured. Creditor amended claim no. 2303. For the avoidance of doubt, the Plan Administrator seeks to disallow all versions and amendments to claim no. 2303.
3) Wisconsin Department of Workforce Development-Workers Compensation Division Michael D. Morris P. O. Box 7857 Madison, WI 53707	20-43597	Briggs & Stratton Corporation	2536	12/18/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$9.981,290.00 \$9.981,290.00	Wisconsin holds a bond to secure obligations under the self-insured worker's compensation program in the anount of \$5,000,000 and the Debtors carry an excess coverage policy providing \$2,471,846 in additional coverage. As of the Petition Date, the Debtors' records reflect actual accruals of \$2,298,029 and Wisconsin's proof of claim reflects reserve estimates for known claims of \$4,561,640. Though this amount may have increased, the Plan Administrator does not believe there is a claim extant and encourages Wisconsin to provide additional support/revision for the alleged unreported claims amount in excess of actual claims filed.

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: December 2, 2021
	Ş	Hearing Time: 2:00 p.m. (Central Time)
	§	Hearing Location: Courtroom 5 North
	§	111 S. 10th St., St. Louis, MO 63102

THE PLAN ADMINISTRATOR'S TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS ON GROUNDS OF NO LIABILITY (WORKERS' COMPENSATION)

THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW THE CLAIM THAT YOU FILED IN THESE BANKRUPTCY CASES.

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 CARRIE E. ESSENFELD, 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 NOVEMBER 25, 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 [Docket No. 1226] (the "**Plan**"),¹ respectfully represents as follows in support

of this omnibus objection to claims (the "Objection") that relate to general coverage of workers'

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

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compensation and employer liability (the "Workers' Compensation Program"). Prior to July 20, 2020 (the "Petition Date"), the Debtors participated in various customary state workers' compensation programs (the "State-Insured States"). However, in accordance with applicable state law, the Debtors elected to self-insure their workers' compensation liabilities in Alabama, Georgia, Missouri, Nebraska, New York, Kentucky, and Wisconsin (collectively, the "Self-Insured States"). As part of the Workers' Compensation Program in the Self-Insured States , the Debtors posted substantial security bonds in each of the Self-Insured States to cover workers' compensation claims in the event the Debtors became insolvent. In each of the Self-Insured States, except for Missouri and Alabama, the Debtors posted security in a dollar amount that is far greater than the potential aggregate dollar value of the workers' compensation claims in that state.² Accordingly, the Debtors do not have any liability for the claims of individuals or the relevant state guaranty funds themselves because the claims in these Self-Insured States can and will be satisfied by the security that has already been posted.

Notwithstanding the fact that the Debtors posted security in a dollar amount less than the potential aggregate dollar value of the workers' compensation claims in Missouri and Alabama, the Debtors nevertheless do not have any liability on those such claims as to individual employees (as opposed to the state guarantee funds, whose claims are not subject to this Objection) because, under applicable Missouri and Alabama law (cited below), the state is liable for workers' compensation claims if a self-insured participant goes bankrupt and the security is insufficient to cover all claims.

² Alabama does not require a security bond to be posted. In Missouri, a substantial bond was posted, but the amount of such bond is likely insufficient to cover the associated workers' compensation claims in that state.

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In support of this Objection, attached hereto as <u>Exhibit B</u> is the Declaration of Alan D. Halperin in Support of the Plan Administrator's Twenty-Sixth Omnibus Objection to Claims on Grounds of No Liability (Workers' Compensation) (the "Halperin Claims Declaration").

Background

1. On 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 (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 assets³ to Bucephalus Buyer, LLC and on September 21, 2020, the Debtors closed the Sale Transaction.⁴ 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].

³ Order (I) Authorizing the Sale of the Asserts 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].

⁴ 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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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 (I) Claims Objection Procedures; (II) Claims Hearing Procedures; and (III) 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.

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.

Background on Debtors' Workers' Compensation Program

7. Under the laws of the states in which the Debtors operated, the Debtors maintained workers' compensation insurance or equivalent coverage for employee claims arising from accident or disease related to employment by the Debtors (the "**Workers' Compensation Claims**"). Debtor Briggs & Stratton Corporation maintained the Workers' Compensation Program, a sizeable portion of which was a self-funded plan and a portion of which was fully insured under a relevant state program.

8. The Debtors self-funded the Workers' Compensation Program in certain states where the Debtors maintained physical locations, specifically Alabama, Georgia, Kentucky,

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Missouri, Nebraska, New York, and Wisconsin, *i.e.* the Self-Insured States. As such, prior to the commencement of the chapter 11 cases, the Debtors themselves paid all amounts due to holders of the Workers' Compensation Claims as they became due in the Self-Insured States, whereas in the State-Insured States, the Debtors participated in the state-run workers' compensation programs.

9. In recent years, the self-funded portion of the Workers' Compensation Program was administered by an independent, third-party administrator, CorVel.⁵ The Debtors satisfied the requisite obligations imposed by each Self-Insured State to retain their self-insured status, including posting security for each state (except for Alabama, whose program does not require a surety bond) with Fidelity and Deposit Company of Maryland ("**Zurich**"). The Debtors provided security for the workers' compensation liabilities and, for a majority of states, the security the Debtors provided exceeded the amounts required by the state.

10. Shortly after the Petition Date, the Debtors alerted the workers' compensation authorities of each state that in light of the chapter 11 cases and the plan to sell substantially all of their assets, the Debtors intended to terminate the administration and payments of Workers' Compensation Claims arising from injuries sustained before the Petition Date and asked the state authorities to take over the administration and payments of those Workers' Compensation Claims. The Debtors alerted each state that upon termination of such payments, the administration of prepetition Workers' Compensation Claims would transfer from CorVel to the states and their own third-party claims administrators. CorVel has transferred claims administration responsibilities to the states and their third-party claims administrators.

⁵ Sentry Insurance ("**Sentry**") administered the Workers' Compensation Claims under the Workers' Compensation Program that arose prior to 2009.

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Relief Requested

11. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007(C), the Plan Administrator respectfully requests entry of an order (the "**Proposed Order**")⁶ disallowing the claims listed on **Exhibit A** attached hereto (each, a "**No Liability Claim**"; No Liability Claims of individuals are listed on Exhibit A-1 and No Liability Claims of state guaranty funds are listed on Exhibit A-2). The No Liability Claims consist of two types: (a) claims of individuals for workers' compensation damages for which the Debtors have no liability either because each employee's claims (i) are covered in a State-Insured State; or (ii) are covered in a Self-Insured State for which the relevant state is liable for the claim in the event of the Debtors' insolvency (and to allow the claim of an individual would be duplicative of the claim of the state guaranty fund); and (b) claims of the state guaranty funds in which, upon information and belief, the amount of collateral securing the potential obligations in such state exceeds such obligations.

Claims Reconciliation

12. 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**").

13. 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

⁶ 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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of such claim in writing, and (b) January 19, 2021 as the deadline for 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.

14. As of the date hereof, approximately 3,000 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 each No Liability Claim objected to herein should be disallowed.

15. As set forth in the Halperin Claims Declaration, the Plan Administrator and his professionals have examined each No Liability Claim, all documentation provided by the claimant with respect to each No Liability Claim, and the Debtors' respective books and records, and have determined in each case the No Liability Claims are claims that should be disallowed on the basis that each No Liability Claim is the responsibility of the respective state in which the claimant worked because: (1) the No Liability Claim was filed in a Self-Insured State wherein the amount of the security held by the state far exceeds the potential aggregate dollar amount of the Workers' Compensation Claims for that state, and therefore, will be satisfied by the respective state-held security posted by the Debtors; (2) the No Liability Claim was filed in Missouri or Alabama and, despite the Debtors posting security in an amount potentially less than the aggregate dollar amount of the Workers' Compensation Claims, the Debtors are not liable under Missouri and Alabama law where the states are liable for Workers' Compensation Claims if a self-insured participant goes bankrupt and the security is insufficient to cover all claims; or (3) the No Liability Claim was filed in a State-Insured State wherein the payment of the No Liability Claim is the

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responsibility of the respective state and is duplicative of the allowed claim of that respective state. Additionally, the Plan Administrator seeks to disallow the No Liability Claims of the state guaranty funds where the collateral exceeds the claims in such states.⁷

Relief Requested Should Be Granted

16. 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 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)).

⁷ The Plan Administrator is mindful that the Workers' Compensation Claims are, at least in part, unliquidated as injured employees are, in some instances, continuing to receive medical treatment. The Plan Administrator has only categorized the claims of state guaranty funds as "No Liability" in instances where the Plan Administrator does not believe it is reasonably conceivable for claims to exceed the bonded amount after consultation with the state agency. Nonetheless, should any state agency wish to stipulate to a \$0 estimated claim amount as opposed to disallowance of their claim, the Plan Administrator is amenable to that approach. The Plan Administrator's primary goal is achieving efficiency in a future distribution to unsecured creditors, which necessitates resolution of these claims.

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17. In each Self-Insured State in which the Debtors' self-insured collateral exceeds their workers' compensation obligations, the respective state is obligated to pay the workers' compensation obligations upon the insolvency of the self-insured entity. Accordingly, to permit allowance of the No Liability Claims against the Wind-Down Estates would be to permit an unjust duplication of claims. Mo. Rev. Stat. § 287.867 (section of Missouri Workers' Compensation Law establishing an insolvency fund for purposes of meeting the obligations of insolvent, self-insured members); Ky. Rev. Stat. § 342.908(2) ("The guaranty fund shall commence payment of these obligations within fourteen (14) days of receipt of notification and order of the commissioner."); Ala. Code § 25-5-255(1) ("The fund is created for the purpose of assuring payment of workers' compensation claims against members of the association who become insolvent"); Ga. Code Ann. § 34-9-385(d) ("When a participant is determined to be an insolvent self-insurer, the board of trustees is empowered to and shall assume on behalf of the participant its outstanding workers' compensation obligations excluding penalties, fines, and claimant's attorneys' fees assessed against the participant"); Wis. Stat. Ann. § 102.28(7)(a) ("If an employer who is currently or was formerly exempted by written order of the department under sub. (2) (b) is unable to pay an award, judgment is rendered in accordance with s. 102.20 against that employer, and execution is levied and returned unsatisfied in whole or in part, payments for the employer's liability shall be made from the fund established under sub. (8)."); Neb. Ct. R. Workers' Comp. Ct. Rule 73 (requiring self-insured employers to deposit an acceptable security to secure the payment of compensation liabilities); N.Y. Workers' Comp. Law § 50(5)(f) ("Whenever the chair shall determine that the compensation and benefits provided by this chapter may be unpaid by reason of the default of an insolvent private self-insured employer, including a private group self-insurer, the chair shall pay such compensation and benefits from administration expenses as provided in section one hundred

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fifty-one of this chapter upon audit and warrant of the comptroller upon vouchers approved by the chair.").

18. The No Liability Claims in <u>Exhibit A</u> are exclusively comprised of claims related to workers' compensation liabilities. All of the No Liability Claims that are subject to this Objection were filed by individual employees for payment on account of the Debtors' Workers' Compensation Program (Exhibit A-1) or by state guaranty funds that the Plan Administrator asserts are over-secured (Exhibit A-2). Because the administration of the payments on account of the Workers' Compensation Program has been transferred to the workers' compensation authorities of each state and is the express responsibility of each such state, the Plan Administrator seeks to disallow the No Liability Claims pursuant to sections 105(a) and 502 of the Bankruptcy Code, Bankruptcy Rules 3007 and 9014, and Local Rule 3007-1.

Reservation of Rights

19. 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 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

20. 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 claimant; (iii) any other party that has requested notice pursuant to Bankruptcy Rule 2002; and (iv) any other

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party entitled to notice pursuant to the Omnibus Procedures Order (collectively, the "Notice Parties").

No Previous Request

21. No previous request for the relief sought herein has been made by the

Debtors or the Plan Administrator to this or any other court.

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WHEREFORE, the Plan Administrator respectfully requests entry of the Proposed

Order granting the relief requested herein and such other and further relief as the Court may deem

just and appropriate.

Dated: October 21, 2021 St. Louis, Missouri

Respectfully submitted,

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

Counsel to the Plan Administrator

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EXHIBIT A

Schedule of No Liability Claims

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EXHIBIT A-1

Schedule of No Liability Claims (Claims of Individuals)

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asse Claim Amoun		Basis for Proposed Disallowance
) Anita Hupp	20-43597	Briggs & Stratton Corporation	988	10/1/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liabilty for thi workers' compensation related clain
13205 Manchester Road, Suite 100 Des Peres, MO 63131					Priority:	\$0.00	The Debtors have posted surety bon with the relevant state workers'
Des Peres, MO 63131					Unsecured: Total:	\$200,000.00 \$200,000.00	compensation agency responsible for
					10	\$200,000100	administering the related claim, white will cover the related liability, if any
) Arlon Meyer c/o Scott L. Kolker	20-43597	Briggs & Stratton Corporation	1640	10/7/2020	Secured:	\$0.00	The Debtors have no liabilty for thi
7700 D I					Administrative:	\$0.00	workers' compensation related clain The Debtors have posted surety bon
7700 Bonhomme Ave., Ste. 350 Clayton, MO 63105					Priority: Unsecured:	\$0.00 \$100,000.00	with the relevant state workers'
					Total:	\$100,000.00	compensation agency responsible for administering the related claim, which will cover the related liability, if any
) Bill Peterson	20-43597	Briggs & Stratton Corporation	1546	10/6/2020	Secured:	\$0.00	The Debtors have no liabilty for thi workers' compensation related clain
c/o Therese A. Schellhammer					Administrative: Priority:	\$0.00 \$0.00	The Debtors have posted surety bor
123 South Second					Unsecured:	\$700,141.79	with the relevant state workers'
PO Box 1226					Total:	\$700,141.79	compensation agency responsible for administering the related claim, whi
Poplar Bluff, MO 63902-1226							will cover the related liability, if an
) Bobby Parker II	20-43597	Briggs & Stratton Corporation	590	9/16/2020	Secured:	\$0.00	The Debtors have no liability for the
733 N. Main St					Administrative: Priority:	\$0.00 \$0.00	workers' compensation related clair The Debtors have posted surety bon
P.O. Box 67					Unsecured:	\$75,000.00	with the relevant state workers'
Sikeston, MO 63801					Total:	\$75,000.00	compensation agency responsible for administering the related claim, whi
							will cover the related liability, if any
) Carl Bradfield	20-43597	Briggs & Stratton Corporation	589	9/16/2020	Secured:	\$0.00	The Debtors have no liabilty for the
1521 G D					Administrative:	\$0.00	workers' compensation related clain The Debtors have posted surety bor
4531 County Road 310 Piggott, AR 72454					Priority: Unsecured:	\$0.00 \$150,000.00	with the relevant state workers'
riggou, AK /2454					Total:	\$150,000.00	compensation agency responsible for
							administering the related claim, whic will cover the related liability, if any
) Craig Allan Claerbout	20-43597	Briggs & Stratton Corporation	1078	10/4/2020	Secured:	\$0.00	The Debtors have no liability for this
CCCONT ALL D					Administrative:	\$0.00	workers' compensation related clair The Debtors have posted surety bon
5550 West Lake Dr West Bend, WI 53095					Priority: Unsecured:	\$0.00 \$16,848.32	with the relevant state workers'
west bend, wi 55075					Total:	\$16,848.32	compensation agency responsible for
						,	administering the related claim, whi will cover the related liability, if any
) Craig Allan Claerbout	20-43597	Briggs & Stratton Corporation	2368	11/5/2020	Secured:	\$0.00	The Debtors have no liability for the
5550 West Lake Dr					Administrative:	\$22,510.79	workers' compensation related clair The Debtors have posted surety bon
West Bend, WI 53095					Priority: Unsecured:	\$0.00 \$0.00	with the relevant state workers'
West Bend, W1 55075					Total:	\$22,510.79	compensation agency responsible for administering the related claim, whi
							will cover the related liability, if any
) Daniel Gray	20-43597	Briggs & Stratton Corporation	839	9/29/2020	Secured:	\$0.00	The Debtors have no liabilty for thi
		*			Administrative:	\$0.00	workers' compensation related clair The Debtors have posted surety bon
1911 Hwy 142					Priority:	\$0.00	with the relevant state workers'
Poplar Bluff, MO 63901					Unsecured: Total:	\$200,000.00 \$200,000.00	compensation agency responsible for
					10	\$200,000100	administering the related claim, whi will cover the related liability, if any
) Darla Morgan	20-43597	Briggs & Stratton Corporation	1547	10/7/2020	Secured:	\$0.00	The Debtors have no liabilty for the
					Administrative:	\$0.00	workers' compensation related clain The Debtors have posted surety bor
c/o Therese A. Schellhammer 123 South Second					Priority: Unsecured:	\$0.00 \$1,064,357.07	with the relevant state workers'
PO Box 1226					Total:	\$1,064,357.07	compensation agency responsible for administering the related claim, whi
Poplar Bluff, MO 63902–1226							will cover the related liability, if any
	20-43597	Briggs & Stratton Corporation	1549	10/7/2020	Secured:	\$0.00	The Debtors have no liabilty for th
) Gerald D. McNeal		*			Administrative:	\$0.00	workers' compensation related claim
Gerald D. McNeal							The Delston Losson 1
c/o Therese A. Schellhammer					Priority:	\$0.00	The Debtors have posted surety bon with the relevant state workers'
c/o Therese A. Schellhammer 123 South Second					Priority: Unsecured:	\$0.00 \$901,265.26	compensation agency responsible for
c/o Therese A. Schellhammer					Priority:	\$0.00	with the relevant state workers'

Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Claim Amou	int and Priority	Basis for Proposed Disallowand
) Goldie Garrett 2100 CR 608 Poplar Bluff, MO 63901	20-43597	Briggs & Stratton Corporation	1451	10/5/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$90,000 \$90,000.00 \$90,000.00	The Debtors have no liabilty for th workers' compensation related clai The Debtors have posted surety boo with the relevant state workers' compensation agency responsible administering the related claim, wh
							will cover the related liability, if an
Heather Barks c/o Therese A. Schellhammer 123 South Second PO Box 1226	20-43597	Briggs & Stratton Corporation	1550	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$1,566,288.11 \$1,566,288.11	The Debtors have no liability for th workers' compensation related clain The Debtors have posted surety bo with the relevant state workers' compensation agency responsible administering the related claim, wh
Poplar Bluff, MO 63902–1226							will cover the related liability, if a
) Hupp, Anita 13205 Manchester Road, Suite 100 Des Peres, MO 63131	20-43597	Briggs & Stratton Corporation	989	10/1/2020	Secured: Administrative: Priority: Unsecured:	\$0.00 \$0.00 \$0.00 \$200,000.00	The Debtors have no liabilty for t workers' compensation related cla The Debtors have posted surety bo with the relevant state workers' compensation agency responsible
					Total:	\$200,000.00	administering the related claim, wh will cover the related liability, if a
) Hupp, Anita	20-43597	Briggs & Stratton Corporation	990	10/1/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for the workers' compensation related cla
13205 Manchester Road, Suite 100 Des Peres, MO 63131					Priority: Unsecured: Total:	\$0.00 \$600,000.00 \$600,000.00	The Debtors have posted surety be with the relevant state workers compensation agency responsible administering the related claim, wi will cover the related liability, if a
James A. Faulkner	20-43597	Briggs & Stratton Corporation	1554	10/7/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for t workers' compensation related cla
c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902–1226					Priority: Unsecured: Total:	\$0.00 \$1,008,147.50 \$1,008,147.50	The Debtors have posted surety b with the relevant state workers compensation agency responsible administering the related claim, w will cover the related liability, if
Jazmane Peterson	20-43597	Briggs & Stratton Corporation	1629	10/7/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for workers' compensation related cl
c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902–1226					Priority: Unsecured: Total:	\$0.00 \$86,240.00 \$86,240.00	The Debtors have posted surety b with the relevant state worker compensation agency responsible administering the related claim, w will cover the related liability, if
John Allard	20-43597	Briggs & Stratton Corporation	606	9/17/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for workers' compensation related cla
8907 Park Plaza Ct, Apt 117 Brown Deer, WI 53223					Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00	The Debtors have posted surety be with the relevant state workers compensation agency responsible administering the related claim, w will cover the related liability, if a
Juan Gonzalez	20-43597	Briggs & Stratton Corporation	1555	10/7/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for workers' compensation related cla
PO Box 262 Poplar Bluff, MO 63902					Priority: Unsecured: Total:	\$0.00 \$250,000.00 \$250,000.00	The Debtors have posted surety be with the relevant state workers compensation agency responsible administering the related claim, w will cover the related liability, if a
Judy Ladd	20-43597	Briggs & Stratton Corporation	1556	10/7/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liabilty for workers' compensation related cla
107 County Road 150 Corning, AR 72422					Priority: Unsecured: Total:	\$0.00 \$318,732.30 \$318,732.30	The Debtors have posted surety b with the relevant state workers compensation agency responsible administering the related claim, w will cover the related liability, if
Kevin M Peace	20-43597	Briggs & Stratton Corporation	464	9/10/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for workers' compensation related cli-
288 Matinee Lane Poplar Bluff, MO 63901					Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00	The Debtors have posted surety be with the relevant state workers compensation agency responsible administering the related claim, w

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Claimant Name and Address 21) Kimberly Barron	Case Number 20-43597	Debtor Name Briggs & Stratton Corporation	Claim Number 1557	Date Filed 10/7/2020	Claim Amor Secured:	serted int and Priority \$0.00	Basis for Proposed Disallowance The Debtors have no liability for this workers' comparention related claim
c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226					Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$55,000.00 \$55,000.00	workers' compensation related claim. The Debtors have posted surely bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
22) Linda F. Head c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226	20-43597	Briggs & Stratton Corporation	1454	10/5/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$133,277.00 \$133,277.00	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
23) Linda F. Head c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226	20-43597	Briggs & Stratton Corporation	1456	10/5/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$28,337.81 \$28,337.81	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
24) Luke Davidson c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226	20-43597	Briggs & Stratton Corporation	1559	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$269,959.20 \$269,959.20	The Debtors have no liabilty for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
25) Marlo A. Harwell c/o Christopher L. Yarbro 1165 Cherry St. Poplar Bluff, MO 63901	20-43597	Briggs & Stratton Corporation	1485	10/6/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	The Debtors have no liabilty for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
 26) Memphis Hillis c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226 	20-43597	Briggs & Stratton Corporation	1623	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$52,838.58 \$52,838.58	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
27) Michael Priest c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff; MO 63902-1226	20-43597	Briggs & Stratton Corporation	1580	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$1,308,304.67 \$1,308,304.67	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
28) Mitchel Barks c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226	20-43597	Briggs & Stratton Corporation	1453	10/5/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$502,000.00 \$502,000.00	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
29) Pam Lloyd c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226	20-43597	Briggs & Stratton Corporation	1588	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$225,000.00 \$225,000.00	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surety bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.
30) Rhonda Bell c/o Therese A. Schellhammer 123 South Second PO Box 1226 Poplar Bluff, MO 63902-1226	20-43597	Briggs & Stratton Corporation	1592	10/7/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$117,264.50 \$117,264.50	The Debtors have no liability for this workers' compensation related claim. The Debtors have posted surery bonds with the relevant state workers' compensation agency responsible for administering the related claim, which will cover the related liability, if any.

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Claimant Name and Address	Case Number	Debtor Name	Claim Number	Date Filed	Asse Claim Amoun		Basis for Proposed Disallowar
) Robert Dillinger	20-43597	Briggs & Stratton Corporation	588	9/16/2020	Secured:	\$0.00	The Debtors have no liabilty for workers' compensation related cli
249 County Line Road					Administrative:	\$0.00 \$0.00	The Debtors have posted surety b
Harviell, MO 63945					Priority: Unsecured:	\$70,000.00	with the relevant state worker
Hai vien, wo 03943					Total:	\$70,000.00	compensation agency responsible
					Total.	\$70,000.00	administering the related claim, w will cover the related liability, if
							71 D.L. 1
Rodney Hawks	20-43597	Briggs & Stratton Corporation	591	9/16/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liabilty for workers' compensation related c
6649 State Highway 21 N					Priority:	\$0.00	The Debtors have posted surety l with the relevant state worker
Doniphan, MO 63935					Unsecured:	\$70,000.00	compensation agency responsib
					Total:	\$70,000.00	administering the related claim, will cover the related liability, it
Rosalie Malloy	20-43597	Briggs & Stratton Corporation	1604	10/7/2020	Secured:	\$0.00	The Debtors have no liabilty for
					Administrative:	\$0.00	workers' compensation related c
c/o Therese A. Schellhammer					Priority:	\$0.00	The Debtors have posted surety with the relevant state worke
123 South Second					Unsecured:	\$85,000.00	compensation agency responsit
PO Box 1226 Poplar Bluff, MO 63902-1226					Total:	\$85,000.00	administering the related claim, will cover the related liability,
Royer, Jennie	20-43597	Briggs & Stratton Corporation	992	10/1/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liability for workers' compensation related
13205 Manchester Road, Suite 100					Priority:	\$0.00	The Debtors have posted surety
Des Peres, MO 63131-6313					Unsecured:	\$600,000.00	with the relevant state work
					Total:	\$600,000.00	compensation agency responsil administering the related claim,
							will cover the related liability,
Sheila Plumb	20-43597	Briggs & Stratton Corporation	1612	10/7/2020	Secured:	\$0.00	The Debtors have no liabilty for
					Administrative:	\$0.00	workers' compensation related
c/o Therese A. Schellhammer					Priority:	\$0.00	The Debtors have posted surety with the relevant state worke
123 South Second					Unsecured:	\$838,511.94	compensation agency responsib
PO Box 1226 Poplar Bluff, MO 63902-1226					Total:	\$838,511.94	administering the related claim, will cover the related liability, i
Stacy H. Greer	20-43597	Briggs & Stratton Corporation	355	9/3/2020	Secured:	\$0.00	The Debtors have no liability fo
					Administrative:	\$0.00	workers' compensation related The Debtors have posted surety
c/o Christopher L. Yarbro					Priority:	\$0.00	with the relevant state work
1165 Cherry St. Poplar Bluff, MO 63901					Unsecured: Total:	\$0.00 \$0.00	compensation agency responsil
					Total.		administering the related claim, will cover the related liability,
Tammy D. Lloyd	20-43597	Briggs & Stratton Corporation	357	9/3/2020	Secured:	\$0.00	The Debtors have no liability for
ب ب		30 · - · · ·		= - = -	Administrative:	\$0.00	workers' compensation related
c/o Christopher L. Yarbro					Priority:	\$0.00	The Debtors have posted surety with the relevant state works
1165 Cherry St.					Unsecured:	\$0.00	compensation agency responsib
Poplar Bluff, MO 63901					Total:	\$0.00	administering the related claim, will cover the related liability,
Velva Vinson	20-43597	Briggs & Stratton Corporation	1999	10/2/2020	Secured:	\$0.00	The Debtors have no liabilty for
		·			Administrative:	\$0.00	workers' compensation related
102 Roosevelt St					Priority:	\$6,370.00	The Debtors have posted surety with the relevant state works
Poplar Bluff, MO 63901					Unsecured:	\$0.00	compensation agency responsit
					Total:	\$6,370.00	administering the related claim, will cover the related liability, i
Virginia Fricke	20-43597	Briggs & Stratton Corporation	966	10/1/2020	Secured:	\$0.00	The Debtors have no liability for
	20-43371	2.565 & Station Corporation	200	10/1/2020	Administrative:	\$0.00	workers' compensation related
7942 W Plainfield Ave					Priority:	\$0.00	The Debtors have posted surety with the relevant state works
Milwaukee, WI 53220					Unsecured:	\$779,103.80	with the relevant state worke compensation agency responsib
					Total:	\$779,103.80	administering the related claim, will cover the related liability, i
Wilme C. Luke	20.42507	Deigen & Stattar Company	1402	10/6/2020	Samadı	¢0.00	The Dahtors have no Eak 34- 6
Wilma G. Luke	20-43597	Briggs & Stratton Corporation	1486	10/6/2020	Secured: Administrative:	\$0.00 \$0.00	The Debtors have no liabilty for workers' compensation related
c/o Christopher L. Yarbro					Priority:	\$0.00	The Debtors have posted surety
1165 Cherry St.					Unsecured:	\$0.00	with the relevant state works compensation agency responsib
					Total:	\$0.00	
Poplar Bluff, MO 63901							administering the related claim,

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EXHIBIT A-2

Schedule of No Liability Claims (Claims of State Guaranty Funds)

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Exhibit A-2 - No Liability Claims (State Guaranty Funds and Workers' Compensation Insurance Claims) Briggs & Stratton Corp., et al.

					Asserte	d	
Claimant Name and Address 1) Georgia Self-Insurers Guaranty Trust Fund c/o Ashley R. Ray Seroggins & Williamson, PC 4401 Northside Parkway, Suite 450 Atlanta, GA 30327	Case Number 20-43597	Debtor Name Briggs & Stratton Corporation	Claim Number 1479	Date Filed 10/6/2020	Claim Amount at Secured: Administrative: Priority: Unsecured: Total:	nd Priority \$700,000.00 \$0.00 \$0.00 \$0.00 \$700,000.00	Basis for Proposed Disallowance Georgia holds a bond to secure obligations under the self-insured worker's compensation program in the amount of \$700,000. As of the Petition Date, the Debtors' records reflect actual accruals of only \$80,714. Though this amount may have increased, the Plan Administrator does not believe there is a claim extant in excess of the security.
2) Kentucky Workers Compensation Funding Commission 42 Mill Creek Park Frankfort, KY 40601	20-43597	Briggs & Stratton Corporation	2303	11/2/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$9,614.97 \$0.00 \$9,614.97	Kentucky holds a bond to secure obligations under the self-insured worker's compensation program in the amount of \$2,471,000. As of the Petition Date, the Debtors' records reflect actual accruals of only \$244,173. Though this amount may have increased, the Plan Administrator does not believe there is a claim extant in excess of the security. The amount reflected in the proof of claim is for audit expenses for which creditor is also over-secured. Creditor amended claim no. 2303. For the avoidance of doubt, the Plan Administrator seeks to disallow all versions and amendments to claim no. 2303.
3) Wisconsin Department of Workforce Development-Workers Compensation Division Michael D. Morris P. O. Box 7857 Madison, WI 53707	20-43597	Briggs & Stratton Corporation	2536	12/18/2020	Secured: Administrative: Priority: Unsecured: Total:	\$0.00 \$0.00 \$9.981,290.00 \$9,981,290.00	Wisconsin holds a bond to secure obligations under the self-insured worker's compensation program in the amount of \$5,000,000 and the Debtors carry an excess coverage policy providing \$2,471,846 in additional coverage. As of the Petition Date, the Debtors' records reflect actual accruals of \$2,298,029 and Wisconsin's proof of claim reflects reserve estimates for known claims of \$4,561,640. Though this amount may have increased, the Plan Administrator does not believe there is a claim extant and encourages Wisconsin to provide additional support/revision for the alleged unreported claims amount in excess of actual claims filed.

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EXHIBIT B

Halperin Claims Declaration

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MISSOURI SOUTHEASTERN DIVISION

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

DECLARATION OF ALAN D. HALPERIN IN SUPPORT OF THE PLAN ADMINISTRATOR'S TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS ON GROUNDS OF NO LIABILITY (WORKERS' COMPENSATION)

I, Alan D. Halperin, solely in my capacity as the 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 Schedules, the No Liability 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

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

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the Wind-Down Estates, in support of the *Plan Administrator's Twenty-Sixth Omnibus Objection* to Claims on Grounds of No Liability (Workers' Compensation) (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 Plan Administrator's advisors have examined each No Liability Claim, all documentation provided by the claimant with respect to each No Liability Claim, the Debtors' respective books and records, and the Schedules, and have determined that each No Liability Claim is a claim that should be disallowed on the basis that each No Liability Claim seeks payment from the Debtors' estates despite the fact that the administration of these claims has been transferred to the workers' compensation authorities of each state and the Debtors have no responsibility to satisfy payment of these claims, or, in the case of the claims of state guaranty funds, such claims are over-collateralized. As such, the No Liability Claims should be disallowed.

4. Failure to disallow the No Liability Claims filed by individual employees for their respective benefits under the Workers' Compensation Program would entitle such individual employees to recoveries on account of such claims to which such employees are not entitled and would result in duplicate distributions. Failure to disallow the No Liability Claims filed by the state guaranty funds that are over-collateralized would, likewise, yield a windfall to such claimants. As such, I believe that disallowance of the No Liability Claims is appropriate.

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

Dated: October 21, 2021

<u>/s/ Alan D. Halperin</u> Alan D. Halperin

Solely in His Capacity as Plan Administrator