

Fill in this information to identify the case:

Debtor 1 Briggs & Stratton Corporation, et al

Debtor 2
(Spouse, if filing) _____

United States Bankruptcy Court for the: Eastern District of Missouri

Case number 20-43597-399

Official Form 410

Proof of Claim

04/16

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor? Wisconsin Department of Workforce Development-Worker's Compensation Division
Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor WI DWD-WC

2. Has this claim been acquired from someone else? No
 Yes. From whom? _____

3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Name <u>Michael D. Morris</u>	Name _____
	Number <u>P. O. Box 7857</u> Street _____	Number _____ Street _____
	City <u>Madison</u> State <u>WI</u> ZIP Code <u>53707</u>	City _____ State _____ ZIP Code _____
	Contact phone <u>608-266-3936</u>	Contact phone _____
	Contact email <u>morrismd@doj.state.wi.us</u>	Contact email _____
	Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	

4. Does this claim amend one already filed? No
 Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim? No
 Yes. Who made the earlier filing? _____



204359720121800000000027

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____

7. How much is the claim? \$ 9,981,290.00. Does this amount include interest or other charges?
 No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.

Post-Petition pre-insurance Worker's Compensation Claims

9. Is all or part of the claim secured? No
 Yes. The claim is secured by a lien on property.
Nature of property:
 Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: _____

Basis for perfection: _____
 Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %
 Fixed
 Variable

10. Is this claim based on a lease? No
 Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

No

Yes. Check one:

Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

Wages, salaries, or commissions (up to \$12,850*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

* Amounts are subject to adjustment on 4/01/19 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

I am the creditor.

I am the creditor's attorney or authorized agent.

I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 12/16/2020
MM / DD / YYYY

s/Michael D. Morris

Signature

Print the name of the person who is completing and signing this claim:

Name Michael D. Morris
First name Middle name Last name

Title Assistant Attorney General

Company Wisconsin Department of Justice
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address P. O. Box 7857
Number Street

Madison WI 53707
City State ZIP Code

Contact phone 608-266-3936 Email morrismd@doj.state.wi.us

ATTACHMENT TO POC FILED BY STATE OF WISCONSIN
DEPARTMENT OF WORKFORCE DEVELOPMENT
WORKER'S COMPENSATION DIVISION ('DWD-WC')

Briggs & Stratton Corporation (Briggs) was self-insured for Wisconsin worker's compensation liabilities from 12/3/1957 to 8/25/2020. Subsidiaries of Briggs which were self-insured included Briggs & Stratton International, Inc., Briggs & Stratton Power Products Group, LLC and Grey Iron Foundry, Inc. Briggs has defaulted on its self-insured worker's compensation liabilities.

This claim breaks out into four components, as shown below. The amount for component 1 was provided to DWD-WC, as reported by Briggs third party administrator, CorVel Corporation valued as of 8/31/2020 (summary attached). DWD's TPA has reviewed the reserves and recommended adjustments which is a net increase to component 1. DWD-WC estimates Incurred But Not Reported (IBNR) reserves for unknown claims or claims known and closed but yet to reopen component 3, and annual administrative assessment on total indemnity claims amount component 4.

1	Known Open Claims – Reserves Estimate	\$4,561,640
2	Reserves adjustment / net increase upon review by DWD's TPA	\$849,137
3	Claims Incurred But Not Yet Reported ("IBNR") ¹ :	\$4,317,575
4	SI-employers pay administrative assessment (est. 6.5%) based on indemnity paid, approx. 40% of total claims cost	\$252,937
	Total Claims:	\$9,981,290

¹ IBNR - This includes several components: adverse development on existing claims (actual costs exceeding current reserve estimates); reopening of currently closed claims; and reporting of claims that have already occurred, but haven't been reported. Under Wisconsin law, claims can be asserted up to 6 or 12 years from the date of injury, depending on injury date and type of injury. Similarly, the statute of limitations to reopen a claim after the last date of compensation varies from 6 to 12 years. Certain occupational disease claims have no statute of limitations.


Briggs & Stratton Corporation**Loss run summary (per report provided by Briggs third party administrator) as of August 31, 2020**

Open Claims	40
Reserves for future claims	\$4,561,640
Total paid on open claims	\$ 10,765,797

<i>Creditor:</i> (24848982) State of Wisconsin Department of Workforce Development 201 E Washington Ave Madison, WI 53703	Claim No: 2536 <i>Original Filed</i> <i>Date:</i> 12/18/2020 <i>Original Entered</i> <i>Date:</i> 12/18/2020	<i>Status:</i> <i>Filed by:</i> CR <i>Entered by:</i> Michael D. Morris <i>Modified:</i>
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Amount claimed: \$9981290.00

History:

[Details](#)  [2536-1](#) 12/18/2020 Claim #2536 filed by State of Wisconsin Department, Amount claimed: \$9981290.00 (Morris, Michael D.)

Description: (2536-1) Post-Petition pre insurance Worker's Compensation Claims

Remarks: