

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	:	Case No. 13-10044 (JTD)
GOLDEN GUERNSEY DAIRY, LLC,	:	Chapter 7
Debtor.	:	Related Document Nos. <u>255</u> and <u>266</u>
	:	

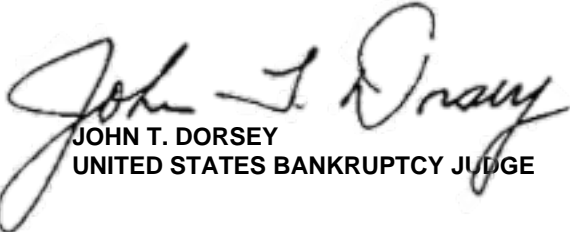
**ORDER GRANTING TRUSTEE’S MOTION FOR APPROVAL OF  
AGREEMENT PURSUANT TO FED. R. BANKR. P. 9019**

Upon consideration of the *Trustee’s Motion for Approval of Agreement Pursuant to Fed. R. Bankr. P. 9019* (the “**Motion**”) filed by Charles A. Stanziale, Jr., solely in his capacity as the Chapter 7 Trustee of debtor Golden Guernsey Dairy, LLC (the “**Debtor**”), for entry of an Order, pursuant to Rule 9019 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) approving the *Agreement and Mutual General Release By and Between Charles A. Stanziale, Jr., as Chapter 7 Trustee of Golden Guernsey Dairy, LLC, and the State of Wisconsin – Dept. of Workforce Development* (the “**Agreement**”), a true and complete copy of which is annexed hereto as **Exhibit 1**; and the Court finding that: (i)(a) notice of the Motion was provided to all known creditors, and (i)(b) the Motion was provided to the Office of the United States Trustee for the District of Delaware, counsel for the parties to the adversary proceeding, and all parties that have requested notice pursuant to Bankruptcy Rule 2002 as the date of the filing of the Motion; and no further or other notice is necessary or required, (ii) venue of the Debtor’s case and the Motion is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409, (iii) it has subject matter jurisdiction pursuant to 28 U.S.C. § 1334, and (iv) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and after due deliberation, and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is hereby granted.
2. Pursuant to Bankruptcy Rule 9019, the Agreement, with Revised Exhibit A, is hereby approved.
3. The parties are hereby authorized and directed to take all actions necessary to effectuate the Agreement.
4. This Court shall retain exclusive jurisdiction with respect to all matters arising from or relating to the implementation of this Order.

Dated: October 29th, 2020  
Wilmington, Delaware

  
JOHN T. DORSEY  
UNITED STATES BANKRUPTCY JUDGE

# **Exhibit 1**

**Agreement entered into between the Trustee and the  
Wisconsin Department of Workforce Development  
with Revised Exhibit to Agreement**

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

GOLDEN GUERNSEY DAIRY, LLC,

Debtor.

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Case No. 13-10044 (JTD)

Chapter 7

**AGREEMENT AND MUTUAL GENERAL RELEASE  
BY AND BETWEEN CHARLES A. STANZIALE, JR., AS  
CHAPTER 7 TRUSTEE OF GOLDEN GUERNSEY DAIRY, LLC, AND  
THE STATE OF WISCONSIN – DEPT. OF WORKFORCE DEVELOPMENT**

This Agreement and Mutual General Release (the “**Agreement**”) is made between Charles A. Stanziale, Jr., in his capacity as the duly appointed, qualified, and serving Chapter 7 Trustee (the “**Trustee**”) of Golden Guernsey Dairy, LLC (the “**Debtor**”) and the State of Wisconsin – Dept. of Workforce Development (the “**WI DOWD**” and together with the Trustee, the “**Parties**”). The Parties, by themselves or through their respective undersigned representatives, agree to the facts and terms of this Agreement as follows:

**RECITALS**

A. The Debtor formerly operated a 170,000 square foot dairy processing, bottling, and distribution facility located in Waukesha, Wisconsin. Prior to the Petition Date, the Debtor processed approximately 34 million gallons of dairy and other perishable products including but not limited to milk, cream, butter and yogurt and employed over 100 people.

B. On January 5, 2013, the Debtor closed its plant and business operations, which caused the termination of its employees (the “**Business Closure**”). The Debtor’s filing was largely unexpected by the Debtor’s senior managers, employees, suppliers and customers.

C. On January 8, 2013, the Debtor sent a letter to the WI DOWD notifying it of the Business Closure. On that date, the WI DOWD received its first complaint filed by a former employee alleging that the Debtor had engaged in a “business closing” and had failed to give the 60 days’ notice that it was closing its plant or was undertaking a mass layoff as required under Federal and Wisconsin law. Subsequent complaints filed by numerous other employees alleged that the Debtor owed wages for unpaid hours of work, unpaid holiday pay, unpaid vacation pay, unpaid sick pay, unpaid “birthday holiday,” unpaid personal time and unpaid 401(k) match for services performed by employees prior to the Petition Date as well as claims that the Debtor’s business closing without notice had violated Federal and/or Wisconsin WARN requirements and that the employees were entitled to additional compensation.

D. On January 8, 2013 (the “**Petition Date**”), the Debtor filed a voluntary petition under chapter 7 of title 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (“the **Bankruptcy Court**”).

E. Shortly thereafter, the Office of the United States Trustee appointed Charles A. Stanziale, Jr. as the Chapter 7 Trustee for the Debtor’s estate in the Debtor’s bankruptcy proceeding.

F. On March 13, 2013, the *Notice that there are Assets from which a Dividend Might Possibly be Paid to Creditor* (Dkt. No. 59) set a deadline of June 14, 2013, for any creditor, including governmental entities, to file a proof of claim.

G. On March 13, 2013, the WI DOWD filed a claim, which was assigned Claim No. 8-1 on the Court’s official claims register, alleging priority wages owed to various employees of the Debtor in the estimated amount of \$2,000,000.

H. On January 3, 2014, the WI DOWD filed an amendment to Claim No. 8-1, which was assigned Claim No. 8-2 (“**Claim**”) on the Court’s official claims register, alleging priority wages owed to various employees of the Debtor in the amount of \$1,567,229.48, plus additional amounts owed as set forth below.

I. Claim No. 8-2 set forth, *inter alia*, that: (i) the WI DOWD has the authority under Ch. 109 of Wis. Stats. to represent employees to recover wages owed; (ii) the WI DOWD claims the maximum priorities allowed under §§507(a)(4) and (5) of the Bankruptcy Code; (iii) to the extent any claim is not entitled to priority, the WI DOWD asserts a general unsecured claim; (iv) the Debtor failed to provide employees with a 60-day termination notice pursuant to Wis. Stat. §109.07, Wisconsin business closing law (the “**WBCL**”) and §109.03 of the Wisconsin Wage Payment Act (the “**WWPA**”); and (v) the Debtor failed to notify the Mayor of Waukesha in advance of the Business Closure.

J. The Claim asserts that WBCL requires employers in the State of Wisconsin having 50 or more employees who has decided upon a business closure or mass layoff to provide written notice to (a) the Department’s subunit who administers assistance for dislocated workers under Wis. Stat. 106.15; (b) any affected employee; (c) any collective bargaining representative of affected employee; (d) the highest official of the municipality of which the affected employment site is located, in writing no later than sixty days prior to the date that the business closing or mass layoff takes place.

K. The Claim further asserts that the Debtor was an employer as defined pursuant to the WBCL and WWPA.

L. The Claim also asserts that the Business Closure affected 93 workers, excluding eleven workers who did not meet the definition of employee under Wis. Stat. §109.01(1r) (five

new employees and three low-hour employees). The Claim further asserts that, under the WBCL, the termination of the Debtor's operations qualified as a "business closure" for which the Debtor was required to give all affected employees (including the five new employees and three low-hour employees), the Mayor of Waukesha and the WI DOWD 60 days' advance written notice of its intention to close.

M. Claim No. 8-2, Attachment B, identifies the amount of the claim the WI DOWD calculates as being owed to each employee. The WI DOWD bifurcated its Claim No. 8-2 between amounts that the WI DOWD has alleged are owed to each employee (both union and non-union) prior to the Petition Date (the **"WWPA Claim"**) and the amounts allegedly owed to each employee resulting from the Debtor's failure to provide the notice of its business closing no less than sixty days prior to the date of the business closing or mass layoffs takes place (the **"WBCL Claim"**) (collectively, the **"WBCL/WWPA Claim"**). Included in the WI DOWD's determination of amounts owed to the Debtor's employees for unpaid wages earned prior to the Petition Date is shift bonus, earned vacation pay and earned 401(k) match. The amount allegedly owed by the Debtor for unpaid wages earned by each employee prior to the Petition Date is identified in Claim No. 8-2, Attachment B, Column labeled "Total 109.03 Wages" and aggregates \$335,205.81. Included in the WI DOWD's determination of amounts allegedly owed by the Debtor to its employees resulting from the Debtor's failure to provide notice of its business closing no less than sixty days prior to the date of its business closing were unpaid wages during the 60-day notice period, vacation pay that would have been accrued during the sixty-day notice period, 401(k) match on wages that would have been earned during the 60-day notice period, the employer's contribution to the Debtor's health and medical insurance plan and unreimbursed medical expenses that accrued during the 60-day notice period. The amount

allegedly owed by the Debtor for unpaid wages earned by each employee during the 60-day notice period is identified in Claim No. 8-2, Attachment B, Column labeled “Total 109.07 Wages and Benefits” and aggregates \$1,232,023.67. The WBCL/WWPA Claim, which represents the aggregate of the WI DOWD’s determination of individual employee wage claims, is \$1,567,229.48.

N. In determining the amount owed to each employee, the WI DOWD reviewed the Debtor’s books and financial records including payroll records, the CBA and other documentation to determine the amount owed by the Debtor to its employees. The Debtor’s former controller assisted the WI DOWD in their review.

O. In addition to the WBCL/WWPA’s Claim, the WI DOWD’s Claim No. 8-2 includes a claim for a statutory forfeiture of \$30,000 for the Debtor’s failure to notify the Mayor of Waukesha in advance of the Business Closure of the Debtor pursuant to Wis. Stat. §109.07(4m)(a) (the “**\$30,000 Fee Claim**”) and a secured wage lien claim in the amount of \$2,000,000, interest at 5% per annum, and all costs and expenses, including reasonable attorneys’ fees pursuant to Wis. Stat. §109.09(2) (the “**Wage Lien Claim**” together with the WBCL/WWPA Claim and the \$30,000 Fee Claim, the “**WI DOWD Claims**”<sup>1</sup> and each a “**WI DOWD Claim**”).

P. The employees listed on the exhibits to Claim No. 8-2 shall collectively be referred to as the “**WI DOWD Claimants**” and each a “**WI DOWD Claimant**”).

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<sup>1</sup> For clarification, in addition to the employee wage claims included in Claim No. 8-2, sixty-two (62) former employees of the Debtor filed individual proofs of claim in the bankruptcy case of the Debtor based on unpaid wages earned prior to the Petition Date and claims arising from the termination of their employment relating to or based on violations of the WBCL and/or WWPA and/or the Worker Adjustment and Retraining Notification Act for wages and benefits arising out of the termination of the employee’s employment that would have been earned during the 60-day notice period. This Settlement Agreement does not address the individual employee claims, which will be the subject of an omnibus claim objection to disallow certain claims as redundant of the WI DOWD Claims or to reclassify certain claims.



Q. There exists significant, complex legal and factual issues regarding the application of the WBCL and the WWPB and the various cases and regulations interpreting the WBCL and the WWPB and regarding the viability of the WI DOWD Claims. While the Trustee and his professionals believe there are valid defenses to the WI DOWD Claims, the Trustee, through his professionals, has engaged in significant negotiations regarding a possible resolution of the WI DOWD Claims and all related claims that were or could have been brought in the bankruptcy proceeding.

R. The Trustee and his professionals reviewed and analyzed the WI DOWD Claims and exchanged communications with counsel for the Wisconsin Department of Justice. The Parties have discussed the claims and have agreed to avoid the uncertainties and expense of further litigation and to resolve all of the WI DOWD Claims pursuant to the terms of this Agreement.

S. The Parties have had the opportunity to consult with counsel of their respective choice prior to executing this Agreement.

T. The Trustee believes that the Agreement provided for herein is fair, reasonable and adequate, and confers substantial benefits on, and is in the best interest of, the Debtor's estate, its creditors and all other parties in interest.

**NOW, THEREFORE**, in consideration of the above Recitals and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

**AGREEMENT**

1. **Recitals Incorporated.** The above Recitals are hereby incorporated in full, and made a part of, this Agreement.
2. **Effective Date.** The effective date of this Agreement (“**Effective Date**”) shall occur upon the latest of (i) execution of the Agreement by each of the Parties; (ii) entry of a final, non-appealable order of the Bankruptcy Court approving this Agreement (the “**Approval Order**”); and (iii) the Distribution Date (defined below), collectively, the “**Effective Date**”. If the Effective Date does not occur, this Agreement and the releases set forth herein shall be null, void and of no effect, and the claims and defenses of all Parties are reserved.
3. **Consideration.** Claim No. 8-2 shall be resolved as follows:
  - a. All amounts claimed by the WI DOWD on the WBCL/WWPA Claims relating to both wages and employee benefits shall all be treated as wage claims subject to Bankruptcy Code Section 507(b)(4);
  - b. Specifically, each WBCL/WWPA Claim shall be entitled to a priority wage claim under Bankruptcy Code Section 507(b)(4) subject to the cap of \$11,725 as of the Petition Date and a general unsecured claim for the remaining balance over the cap of \$11,725. The aggregate of the WBCL/WWPA Claims to be given priority status total \$1,136,220.93, and the aggregate of the WBCL/WWPA Claims to be given general unsecured status without priority total \$431,008.55. A summary of the WBCL/WWPA Claims is attached hereto as **Exhibit A**. Exhibit A also reflects under the terms of this Agreement the individual employee’s total allowed priority wage claim (subject to the Section 507(a)(4) cap of

\$11,725) and the amount of the individual employee's wage claim to be reclassified as an allowed general unsecured claim without priority.

- c. The \$30,000 Fee Claim filed by the Mayor of Waukesha for failure to provide notice of the plant shutdown as required by Wisconsin statute shall be reclassified from priority status to a general unsecured claim without priority.
- d. The Wage Lien Claim shall be deemed satisfied upon the entry of the Approval Order.

4. **The Disbursing Agent and Distribution of the Consideration.** The Trustee, through his authorized representatives, shall act as the disbursing agent (the "**Disbursing Agent**"). The Disbursing Agent shall withhold any employee payroll tax withholdings required by federal, state or local law from the distributions to the WI DOWD Claimants receiving payments under this Agreement and the WI DOWD Claimants shall be issued a Form W-2, Wage and Tax Statement ("**Form W-2**") reflecting such payment. These amounts shall include the employee portion of all applicable federal, state and local taxes, including without limitation, Federal Income Contribution Act ("**FICA**") taxes, as well as any other taxes and unemployment compensation contribution contributions which are required to be withheld from the WI DOWD Claimants based on the treatment of the distributions as wages. The Disbursing Agent shall determine, in his sole discretion, the amount of any employee taxes that will become due and owing and shall be withheld. The Disbursing Agent shall be responsible for determining required withholdings, for reporting the same, and the preparation and the issuance to the WI DOWD Claimants of the Forms W-2 and other required federal and state tax forms. For the purpose of calculating applicable taxes, the Parties agree that 100% of the amounts to be paid to

the WI DOWD Claimants shall constitute wages reportable on IRS Form W-2. The costs incurred by the Trustee to prepare all required tax returns, the employer portion of the FICA taxes and required federal and state unemployment taxes are hereby deemed to qualify as administrative expenses and shall be paid or remitted by the Disbursing Agent to the IRS or other applicable governmental unit simultaneously with the payment to the WI DOWD Claimant. Each WI DOWD Claimant shall receive its distribution on a pro rata basis as determined by the Trustee's professionals, which shall occur within sixty (60) days of the Effective Date (the "Distribution Date").

5. Adjustment Made to the WBCL/WWPA Claim for Allowed Individually filed WI DOWD Claimant's Wage and Benefit Claims. Sixty-two (62) of the WI DOWD Claimants filed proofs of claim for unpaid wages and employment benefits. The proof of claims filed by the Debtor's former employees included claims for wages and benefits allegedly owed to that employee by the Debtor for services performed prior to the Petition Date and in certain cases included a claim based upon the termination of that individual's employment relating to or based upon violation of the WBCL and/or WWPA or WARN. Because the individual proof of claims filed by the WI DOWD Claimants are redundant to that individual's claim as included in the WI DOWD's Claim, the Trustee intends to file with the Court an objection to the WI DOWD Claimant's individual proof of claim.<sup>2</sup> To the extent that the Court does not approve the Trustee's objection to the WI DOWD Claimant's individual proof of claim for wages and benefits, the WI DOWD agrees that the WBCL/WWPA Claims are to be reduced by the individual WI DOWD Claimant's allowed wage and benefit claim.

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<sup>2</sup> To the extent that the individual employee's claim is in a different amount than the WI DOWD's determination of the WI DOWD Claimant's Claim, the Trustee is objecting to the individual employee's claim (even if it is lesser in amount) on the basis that the WI DOWD's Claim is based upon the Debtor's books and financial records with the input of the Debtor's former Controller and is accordingly, more comprehensive, accurate and complete.

6. **Time Bar to Cash Payments.** Checks issued by the Disbursing Agent to each WI DOWD Claimant will be null and void if not cashed within ninety (90) days of the date of their issuance. For each WI DOWD Claimant whose distribution is returned to sender or otherwise undeliverable (e.g., because of the WI DOWD Claimant's failure to update their address with the Bankruptcy Court), the Disbursing Agent will reissue the payment to the WI DOWD Claimant's then current address, without interest, if notice is received within ninety (90) days after the date on which the check was issued. At the conclusion of ninety (90) days following the date on which the Disbursing Agent issues any check to a WI DOWD Claimant, all unclaimed payments to WI DOWD Claimants, including any interest earned thereon, will revert in the Debtor's estate and the claim of any WI DOWD Claimant with respect to such property will be forever barred.

7. **Mutual Releases.** Except for the obligations expressly set forth in this Agreement, on the Effective Date, in consideration of the releases set forth in this Agreement and the receipt of the Payment, the Parties shall release and forever discharge one another (including the Trustee, both individually and in his capacity as Trustee, his retained professionals and the Debtor's estate) from any and all obligations, rights, claims, liabilities, actions, causes of action, suits, demands, costs, expenses (including legal fees and expenses), losses, cross-claims, counterclaims, controversies, damages, bankruptcy claims, defenses, and claims of any kind, nature and character whatsoever existing as of the date of this Agreement whether at law or equity, whether based on contract (including without limitation, quasi-contract or estoppel), statute, regulation, tort (including, without limitation, intentional torts, fraud, recklessness, gross negligence and willful misconduct) or otherwise, accrued or unaccrued, matured or unmatured, fixed or contingent, liquidated or unliquidated, disputed or undisputed, suspected or unsuspected, known or unknown and whether held directly or derivatively.

8. **Proof(s) of Claim and Scheduled Claim(s).** On the Distribution Date, any and all claims filed by the WI DOWD, including Claim No. 8-2, shall be deemed satisfied in full, and the WI DOWD shall not file any other claim relating to the Debtor or its estate. To the extent any claim has been scheduled by the Debtor in favor of any of the WI DOWD Claimant or any other claims have been filed on behalf of the WI DOWD, such claims shall be deemed expunged, null and void, and of no effect.

9. **Modifications to the Agreement.** This Agreement shall not be modified, amended, or vacated without the prior written consent of the Parties. Any motion or application brought before the Bankruptcy Court to resolve any dispute arising or related to this Agreement shall be brought on proper notice in accordance with the relevant Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court.

10. **Counterparts.** This Agreement may be executed in any number of counterparts by the Parties on different counterpart signature pages, all of which taken together shall constitute one and the same agreement. Any of the Parties may execute this Agreement by signing any such counterpart and each of such counterparts shall for all purposes be deemed an original. This Agreement may be executed by facsimile and/or email, which shall have the same force and effect as an original signature.

11. **Language Construed as Jointly Drafted by the Parties.** The Parties agree that each of them has had a full opportunity to participate in the drafting of this Agreement and, accordingly, any claimed ambiguity shall be construed neither for nor against any of the Parties.

12. **Voluntary Agreement.** The Parties enter into this Agreement voluntarily and have had the opportunity at their sole discretion to consult with counsel.



13. **Entire Agreement.** This Agreement is the entire agreement among the Parties and supersedes all other prior agreements, understandings, or discussions, both written and oral, among the Parties as to the Transfers.

14. **Successors and Assigns.** This Agreement shall be binding on and inure to the benefit of the Parties, and their respective executors, heirs, successors, and assigns.

15. **Further Assurances.** From time to time, upon request, the Parties will, without further consideration, promptly execute, deliver, acknowledge and file all such further documents agreements, certificates and instruments and to do such further acts as the persons or entities entitled to the benefit of this Agreement may reasonably require to evidence or effectuate the transactions contemplated by this Agreement.

16. **Illegality.** If any provision of this Agreement is held to be illegal, void or unenforceable, such provision shall be of no force or effect. However, the illegality or unenforceability of such provision shall have no effect upon, and shall not impair the legality or enforceability of, any other provision in this Agreement. Notwithstanding the foregoing, upon any finding by any court of competent jurisdiction that any release provided for in this Agreement is illegal, void or unenforceable, each of the Parties agrees, promptly upon the request of the other Party hereto, to execute a release that is legal and enforceable.

17. **Governing Law/Jurisdiction.** EXCEPT TO THE EXTENT (IF ANY) GOVERNED BY THE BANKRUPTCY CODE, THE AGREEMENT AND THE RIGHTS AND DUTIES OF THE PARTIES HEREUNDER SHALL BE GOVERNED BY AND CONSTRUED, ENFORCED AND PERFORMED IN ACCORDANCE WITH THE LAW OF THE STATE OF DELAWARE WITHOUT GIVING EFFECT TO PRINCIPLES OF CONFLICTS OF LAWS THAT WOULD REQUIRE THE APPLICATION OF LAWS OF

ANOTHER JURISDICTION. THE PARTIES ACKNOWLEDGE AND AGREE THAT THE BANKRUPTCY COURT SHALL HAVE THE EXCLUSIVE JURISDICTION OVER THIS AGREEMENT AND THAT ANY CLAIMS ARISING OUT OF OR RELATED IN ANY MANNER TO THIS AGREEMENT SHALL BE PROPERLY BROUGHT ONLY BEFORE THE BANKRUPTCY COURT AND CONSENTS TO SUCH BANKRUPTCY COURT'S POWER TO HEAR AND DETERMINE ALL SUCH CLAIMS AS A CORE PROCEEDING.

18. **No admission of liability.** This Agreement resolves of disputed claims between the Parties, and shall not be construed as an admission by the Parties or by any of their respective present or former directors, officers, employees or agents, of a violation of any federal, state, or local statute, regulation, judicial doctrine, or other law, or a violation of any right, or breach of any duty, obligation or contract. All communications (whether oral or in writing) between and/or among the Parties, their respective counsel and/or other respective representatives relating to, concerning or in connection with this Agreement, or the matters covered hereby and thereby, shall be governed and protected in accordance with Federal Rule of Evidence 408 and all other similar rules and laws to the fullest extent permitted by law, and no Party hereto shall seek to admit this Agreement into evidence against any other party hereto, except in an action to enforce or interpret the terms of this Agreement.

19. **Fees and Costs.** The Parties agree to bear their own respective costs and expenses, including attorneys' fees, arising out of the Transfers and this Agreement.

20. **Captions.** The captions of this Agreement are for convenience only and are not a part of this Agreement and do not in any way limit or amplify the terms and provisions of this Agreement and shall have no effect on its interpretation.



21. **Acknowledgment of the Parties.** The Parties acknowledge that each Party has relied on its own independent investigation, and has not relied on any information or representations furnished by any other Party or any representative or agent thereof in determining whether or not to enter into this Agreement (other than the representations set forth in this Agreement) and that each Party possesses the knowledge, experience, and sophistication to allow it to fully evaluate and accept the merits and risks of entering into this Agreement.

22. **Authorization.** The person executing this Agreement on behalf of each respective Party warrants and represents that she or he is authorized and empowered to execute and deliver this Agreement on behalf of such Party.

*[Signature Page Follows]*

Dated: Sept 23, 2020

By: Charles A. Stanziale, Jr.  
Name: Charles A. Stanziale, Jr., Esq.  
Title: Chapter 7 Trustee of Golden  
Guernsey Dairy, LLC

Dated: August 20, 2020  
WORKFORCE DEVELOPMENT

THE STATE OF WISCONSIN, DEPT. OF

By: Robert Cherry  
Name: Robert Cherry  
Title: Deputy Secretary  
Wisconsin Department of Workforce Development

## **Revised Exhibit A**

**Analysis of Employee Claims Included in the Claims Filed  
By the Wisconsin Department of Workforce Development,  
Claim No. 8-2, which was adjusted by the WI DOWD's  
"Final Determination," Attachment B, dated  
December 30, 2013**

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Analysis of Employee Claims Included in the Claims Filed by Wisconsin Dept. of Workforce Development ("WI DOWD") (Claim No. 8-2 which was adjusted by the WI DOWD's "Final Determination," Attachment B, dated December 30, 2013) (October 21, 2020)													
Employee Wage and WARN Claim Information Reported in Claim No. 8-2 which was Adjusted by the WI DOWD's "Final Determination," Attachment B, dated December 30, 2013 <sup>(1)</sup>													
Claim No:	Claimant Name	Earned Vacation Pay	Pension or 401(K) Match on Earned Vac Wages	Total 109.03 Wages (Pre-Petition Claim)	Wages for 60-day Notice Period	Additional Vacation Pay accrued during 60-day Notice Period	401(K) Match on Notice Period Wages and PTO	Value of Health Insurance during 60-Day Notice Period	Unpaid Medical Expenses accrued during 60-day Notice Period	Total 109.07 Wages and Benefits (WARN Claim)	Final Determination, Attachment B, Grand Total Due <sup>(2)</sup>	Proposed Allowed \$507(a)(4) Priority Wage Claim Per Settlement Agreement	Proposed General Unsecured Claim Per Settlement Agreement
132	Garry P. Alden	3,393.94	373.33	3,767.27	8,801.80	642.10	1,038.83	2,155.74	90.00	12,728.46	16,455.73	11,725.00	4,770.73
78	Francis D. Anonuevo	1,352.99	148.83	1,501.82	9,165.50	550.37	1,068.75	2,155.74	-	12,940.35	14,442.17	11,725.00	2,717.17
95	David A. Beaudry	628.91	69.18	698.09	9,011.50	387.02	1,033.84	2,155.74	-	12,981.21	13,286.19	11,725.00	1,561.19
124	Daniel J. Becker	1,471.08	161.82	1,632.90	8,847.40	905.28	1,072.79	2,155.74	-	12,981.21	14,614.11	11,725.00	2,889.11
123	Timothy A. Books	1,199.50	131.94	1,331.44	8,426.51	905.28	1,026.50	2,155.74	-	12,514.03	13,845.47	11,725.00	2,120.47
83-2	Fred W. Dobratz	2,660.11	292.61	2,952.72	9,294.00	733.82	1,103.06	703.61	-	11,834.49	14,767.21	11,725.00	3,062.21
97	Richard Doiski	9,196.40	1,011.60	10,208.00	16,262.36	-	1,789.86	703.61	-	18,754.83	28,962.83	11,725.00	17,237.83
63	Linsey, Eddie E	6,540.65	719.47	7,260.12	11,434.25	905.28	1,357.35	2,155.74	-	15,852.62	23,112.74	11,725.00	11,387.74
104	John Egly	1,545.96	170.06	1,716.02	10,359.61	588.94	1,204.34	2,155.74	-	14,308.63	16,024.65	11,725.00	4,299.65
68	Daryl D. Etzler	6,902.76	759.30	7,662.06	10,813.01	905.28	1,289.01	2,155.74	-	15,163.04	22,825.10	11,725.00	11,100.10
148	Anthony C. Fink	3,077.95	338.57	3,416.52	9,430.71	-	1,037.38	2,155.74	-	12,623.83	16,040.35	11,725.00	4,315.35
66	Craig Fleischmann	4,186.92	460.56	4,647.48	10,080.47	905.28	1,208.43	703.61	-	12,897.79	17,545.27	11,725.00	5,820.27
93	David J. Fowie	1,562.78	171.91	1,734.69	9,117.12	735.42	1,083.78	2,155.74	3,816.00	16,908.06	18,642.75	11,725.00	6,917.75
81	Danny A. Frank	4,820.62	530.27	5,350.89	10,444.48	905.28	1,248.47	2,155.74	-	14,753.97	20,104.86	11,725.00	8,379.86
138	David A. Gaiger	3,281.64	360.98	3,642.62	8,241.55	905.28	1,006.15	2,155.74	-	12,308.72	15,951.34	11,725.00	4,226.34
87	Matthew Gentile	2,240.57	246.46	2,487.03	9,254.74	475.27	1,070.30	703.61	-	11,503.92	13,980.95	11,725.00	2,265.95
128	John W. Grabasik	6,503.91	715.43	7,219.34	9,922.86	551.57	1,152.19	2,155.74	-	13,782.36	21,001.70	11,725.00	9,276.70
108	Jonathan L. Griese	5,437.85	598.16	6,036.01	10,222.22	-	1,179.44	2,155.74	-	14,057.40	20,093.41	11,725.00	8,368.41
116	Scott P. Griffin	2,229.93	245.29	2,475.22	10,203.78	919.56	1,223.57	2,155.74	260.00	14,762.65	17,237.87	11,725.00	5,512.87
98	Barry Heinzelman	2,376.36	261.40	2,637.76	8,030.43	905.28	982.93	2,155.74	-	12,074.38	14,712.14	11,725.00	2,987.14
103	Jennifer Helwig	1,195.53	131.51	1,327.04	8,707.45	735.71	1,038.75	703.61	-	11,185.52	12,512.56	11,725.00	787.56
99	Jeffrey R. Huebner	7,556.10	831.17	8,387.27	12,845.77	907.64	1,512.88	703.61	-	15,969.90	24,357.17	11,725.00	12,632.17
76	Bannon J. Hyland	1,628.17	179.10	1,807.27	10,739.48	550.37	1,241.88	2,155.74	-	14,887.47	16,494.74	11,725.00	4,769.74
70	Victor William Kierecki	1,264.51	139.10	1,403.61	9,180.31	551.78	1,070.53	2,155.74	-	12,958.36	14,361.97	11,725.00	2,636.97
134	Thomas R. Kissling	1,923.72	211.61	2,135.33	8,210.18	905.28	1,002.70	2,155.74	-	12,273.90	14,409.23	11,725.00	2,684.23
94	James Krohn	2,806.37	308.70	3,115.07	8,598.36	271.58	975.69	2,155.74	-	12,001.38	15,116.45	11,725.00	3,391.45
77	Thomas Lenichak	4,339.86	477.38	4,817.24	8,892.07	980.76	1,086.01	2,155.74	433.16	13,547.74	18,364.98	11,725.00	6,639.98
101	Jason W. Liesenfeld	2,602.68	286.29	2,888.97	11,547.11	475.27	1,322.46	2,155.74	-	15,500.58	18,389.55	11,725.00	6,684.55
96	Andrew McCarthy	5,864.66	647.31	6,511.97	8,650.20	840.67	1,044.00	2,155.74	-	12,690.60	19,222.57	11,725.00	7,497.57
80	Terry A. Moore	2,557.42	281.32	2,838.74	8,227.73	905.28	1,004.63	2,155.74	-	12,293.38	15,132.12	11,725.00	3,407.12
86	Andrew P. Mudek	3,892.70	428.20	4,320.90	6,337.70	976.57	1,063.70	2,155.74	-	12,010.20	16,331.10	11,725.00	4,606.10
73	Darrell E. Mundt	5,386.42	592.51	5,978.93	8,675.21	950.54	1,058.83	2,155.74	-	12,840.33	18,819.26	11,725.00	7,094.26
75	Ronald Mundt	3,281.64	360.98	3,642.62	8,582.85	905.28	1,044.79	2,155.74	433.83	13,132.49	16,775.11	11,725.00	5,050.11
89	Paul W. Otto	3,386.46	372.51	3,758.97	8,936.87	677.29	1,057.96	2,155.74	-	12,827.46	16,586.43	11,725.00	4,861.43
131	Glen Phillips	7,109.88	782.09	7,891.97	10,808.50	359.09	1,228.43	2,155.74	-	14,551.76	22,443.73	11,725.00	10,718.73
134	Robert J. Roismeyer	1,788.70	196.76	1,985.46	8,761.35	1,100.74	1,084.83	2,155.74	-	13,102.66	15,088.12	11,725.00	3,363.12
64	Randall Roskom	3,577.39	393.51	3,970.90	7,796.05	733.82	1,048.29	2,155.74	-	12,733.90	16,704.80	11,725.00	4,978.80
128-2	Jean C. Schenauer	2,756.84	68.92	2,825.76	9,705.41	537.92	266.08	2,075.52	-	12,574.93	15,400.69	11,725.00	3,875.69
106	Randy Schmay	2,109.74	232.07	2,341.81	8,520.86	733.82	1,018.02	2,155.74	-	12,428.44	14,770.25	11,725.00	3,045.25
67	Thomas J. Schmidt	7,521.70	827.39	8,349.09	8,559.49	-	941.54	2,155.74	-	11,656.77	20,005.86	11,725.00	6,280.86
62	Mark D. Schuelke	5,273.26	580.06	5,853.32	8,968.39	905.28	1,086.10	2,155.74	-	13,115.51	18,968.83	11,725.00	7,243.83
122	Kevin K. Schuh	1,606.87	176.76	1,783.63	8,342.81	543.17	977.48	2,155.74	-	12,019.18	13,902.91	11,725.00	2,077.81
143	Donna Schwane	171.93	-	171.93	6,455.19	375.12	-	-	-	6,830.31	7,002.24	11,725.00	-
102	Daniel Matthew Seelman	2,591.32	285.04	2,876.36	8,583.16	917.28	1,045.05	703.61	-	11,249.10	14,125.46	11,725.00	2,400.46
68	Michael P. Sheehan	12,343.90	1,357.83	13,701.73	8,793.72	967.31	1,281.43	2,155.74	-	19,167.77	25,619.50	11,725.00	13,893.50
113	James F. Singer	5,159.70	567.57	5,727.27	8,327.53	917.28	1,016.94	2,155.74	-	12,417.59	18,144.86	11,725.00	6,419.86
91	Mark Smaglik	4,367.98	480.48	4,848.46	8,812.68	1,006.74	1,086.83	703.61	-	10,862.51	15,710.97	11,725.00	3,985.97
105	Kurt Sobczak	2,376.36	261.40	2,637.76	9,263.76	905.28	1,142.23	2,155.74	-	13,681.85	16,319.61	11,725.00	4,594.61
65	Douglas Sorensen Jr	995.81	109.54	1,105.35	8,778.97	362.11	1,005.52	703.61	-	10,850.21	11,955.58	11,725.00	230.55
115	Robert J. Storm Jr	5,778.86	635.68	6,414.54	10,475.28	733.82	1,233.00	2,155.74	-	14,597.85	21,072.39	11,725.00	9,287.39
137	Brian Stutz	4,526.40	497.90	5,024.30	8,823.88	735.42	941.42	703.61	-	10,203.43	15,227.73	11,725.00	3,502.73
111	Neil E. Tess	1,011.21	111.23	1,122.44	8,237.66	735.42	1,051.52	703.61	-	12,881.44	15,314.44	11,725.00	711.88
74	Scott R. Tetting	2,376.36	261.40	2,637.76	8,757.51	905.28	1,062.91	2,155.74	-	12,881.44	15,519.20	11,725.00	3,794.20
86	Benny W. Terzileff	3,100.58	341.06	3,441.64	8,638.07	905.28	1,049.77	2,155.74	4,365.19	17,114.05	20,555.69	11,725.00	8,830.69
110	Richard A. Thayer	7,805.70	858.63	8,664.33	8,859.36	978.93	1,081.72	2,155.74	-	12,034.03	20,589.36	11,725.00	8,873.36
127	Barry A. Towey	2,489.52	273.85	2,763.37	8,747.51	1,086.34	1,081.72	703.61	-	11,619.18	14,392.55	11,725.00	2,657.55
71	Jack Vance	3,077.95	338.57	3,416.52	10,174.16	905.28	1,119.16	2,155.74	-	13,446.06	16,865.58	11,725.00	5,140.58
90	Lake Weber	1,697.40	186.71	1,884.11	9,430.36	543.17	1,097.09	2,155.74	-	13,226.36	15,110.47	11,725.00	3,385.47
109	Mark J. Wright	1,562.78	171.91	1,734.69	8,740.77	735.42	1,042.38	2,155.74	-	12,674.32	14,405.01	11,725.00	2,884.01
100	Ronald J. Wysocki	3,689.12	403.60	4,072.72	9,015.02	-	991.65	2,155.74	-	12,162.41	16,236.13	11,725.00	4,510.13



Analysis of Employee Claims Included in the Claims Filed by Wisconsin Dept. of Workforce Development ("WI DOWD") (Claim No. 8-2 which was adjusted by the WI DOWD's "Final Determination," Attachment B, dated December 30, 2013) (October 21, 2020)													
Employee Wage and WARN Claim Information Reported in Claim No. 8-2 which was Adjusted by the WI DOWD's "Final Determination", Attachment B, dated December 30, 2013 <sup>(1)</sup>													
Claim No.	Claimant Name	Earned Vacation Pay	Pension or 401(K) Match on Earned Vac Wages	Total 109.03 Wages (Pre-Petition Claim)	Wages for 60-day Notice Period	Additional Vacation Pay accrued during 60-day Notice Period	401(K) Match on Notice Period Wages and PTO	Value of Health Insurance during 60-Day Notice Period	Unpaid Medical Expenses accrued during 60-day Notice Period	Total 109.07 Wages and Benefits (WARN Claim)	Final Determination, Attachment B, Grand Total Due <sup>(2)</sup>	Proposed Allowed \$507(a)(4) Priority Wage Claim Per Settlement Agreement	Proposed General Unsecured Claim Per Settlement Agreement
133	Fred Young	5,468.53	601.54	6,070.07	11,240.39	907.64	1,336.28	2,155.74		15,640.05	21,710.12	11,725.00	9,985.12
112	James S. Zacharias	3,236.38	356.00	3,592.38	9,028.05	543.17	1,052.83	2,455.74		13,078.79	16,672.17	11,725.00	4,947.17
	Total Employees who filed Proof of Claims	223,869.24	24,372.36	248,241.60	580,133.66	38,943.39	66,476.45	114,294.36	9,398.18	809,246.05	1,057,487.65	722,227.24	335,260.41
EMPLOYEES INCLUDED IN CLAIM NO. 8-2 AND THE FINAL DETERMINATION WHO DID NOT FILE PROOF OF CLAIMS													
	Christopher Conforti	540.87	16.23	557.09	10,130.47	480.77	318.34	657.87	-	11,587.45	12,144.54	11,725.00	419.54
	Michael Dalkin	240.39	-	240.39	8,104.41	384.62		1,884.55		10,373.58	10,613.97	10,613.97	-
	Stacy Dean	240.39	9.62	250.00	8,104.41	384.62	339.56		-	8,828.59	9,078.59	9,078.59	-
	William Deemer	240.39	-	240.39	8,104.41	384.62			-	8,489.03	8,729.42	8,729.42	-
	Kimberly Drabek	171.60	6.86	178.46	6,245.57	374.40	264.80	1,986.94		8,863.71	9,062.17	9,062.17	-
	Scott Fraley	2,019.47	-	2,019.47	8,958.56	850.30		1,988.94		11,807.80	13,827.27	11,725.00	2,102.27
	Daniel Graff	3,530.59	388.37	3,918.96	8,203.08	271.58	932.21	2,155.74	252.00	11,814.62	15,733.58	11,725.00	4,008.58
	Kenneth Gray	311.88	12.48	324.36	8,953.33	631.69	108.04	657.87	3,277.51	6,744.44	7,068.80	7,068.80	-
	Bryan Hamm	5,591.48	615.06	6,206.54	10,027.24	475.87	1,155.34	2,155.74	-	13,814.19	20,020.73	11,725.00	8,295.73
	Kath Heim	2,781.67	305.98	3,087.65	9,491.66	919.56	1,145.23	2,155.74		13,712.19	16,799.84	11,725.00	5,074.84
	Emily Held	1,250.00	137.50	1,387.50	8,104.38	384.62	933.79	2,155.74	-	11,578.53	12,966.03	11,725.00	1,241.03
	Steven Henderson	2,246.41	247.10	2,493.51	10,367.73	476.51	1,192.87	703.61		12,740.72	15,234.23	11,725.00	3,509.23
	Theresa Hultine	150.00	3.00	153.00	6,953.57	240.00	143.87	2,075.52		9,412.96	9,565.96	9,565.96	-
	Bernard Hylower	3,283.62	131.34	3,414.96	8,927.88	847.39	391.01	1,884.09		12,050.37	15,465.33	11,725.00	3,740.33
	Randell Jacks	304.09	-	304.09	9,320.06	663.46		1,884.09		11,867.61	12,171.70	11,725.00	446.70
	David Kelly	475.96	52.36	528.32	14,587.89	692.31	1,680.82	2,155.74		19,116.76	19,645.08	11,725.00	7,920.08
	Kristy Kleser	1,156.68	-	1,156.68	5,106.70	440.64		1,884.09		7,431.43	8,588.11	8,588.11	-
	Kerry Klokow	2,277.88	91.12	2,369.00	8,347.53	792.31	365.59	2,075.49		11,580.92	13,949.92	11,725.00	2,224.92
	William Lagerman	2,911.09	116.44	3,027.53	7,914.93	751.25	346.65	2,155.74		11,168.57	14,196.10	11,725.00	2,471.10
	Theresa Leach	505.96	20.24	526.20	8,662.29	578.24	369.62	1,950.62		11,570.77	12,096.97	11,725.00	371.97
	Kenneth Lemmer	2,625.31	286.78	2,914.10	8,544.95	724.22	1,019.61	703.61		10,992.39	13,906.49	11,725.00	2,181.49
	Teri Lobner	1,750.56	-	1,750.56	7,107.31	500.18		2,075.49		9,682.96	11,433.52	11,433.52	-
	Kristi Lyons	120.00	-	120.00	1,432.86			1,432.86		1,552.86	1,552.86	1,552.86	-
	Charles Polzin	5,447.11	-	5,447.11	11,130.01	1,320.51		1,950.62		14,411.14	19,858.25	11,725.00	8,133.25
	Richard Priest	1,923.72	211.61	2,135.33	6,420.96	905.28	805.89	703.61		8,935.74	10,971.07	10,971.07	-
	Thomas Remiker	1,878.34	37.57	1,915.90	5,853.59	556.54	128.40	657.87		7,208.41	9,122.31	9,122.31	-
	Linda Rohda	245.28	-	245.28	8,163.30	654.08				8,837.38	9,082.66	9,082.66	-
	Robert Rusch	9,646.63	395.87	10,032.49	14,202.14	1,685.00	635.49	1,998.94		18,521.57	28,554.06	11,725.00	16,829.06
	Sophie Ruzicka	1,350.00	54.00	1,404.00	6,617.78	600.00	288.71	1,155.74		7,506.49	8,910.49	8,910.49	-
	Ronald Schreier	-	-	-	5,951.17	551.57	715.30	703.61		7,921.65	7,921.65	7,921.65	-
	Eric Shibli	4,091.36	163.65	4,255.01	9,320.06	884.62	408.19	2,059.21		12,622.07	16,877.08	11,725.00	5,152.08
	Kyle Singleton	3,802.18	418.24	4,220.42	8,097.11	890.68	890.68	703.61		9,691.40	13,911.62	11,725.00	2,186.82
	Timothy Spath	1,348.56	53.94	1,402.50	8,914.81	634.62	381.98	2,009.21		11,940.61	13,343.11	11,725.00	1,618.11
	Michael St. George	295.96	-	295.96	8,315.12	789.23		2,075.52		11,179.87	11,475.83	11,475.83	-
	Timothy Stache	4,652.84	511.81	5,164.65	8,931.31	664.69	1,055.56	2,155.74		12,807.30	17,971.56	11,725.00	6,246.96
	Debra Tasch	180.00	7.20	187.20	6,637.50	288.00	277.02	2,075.52		9,278.04	9,465.24	9,465.24	-
	Robert Torbeck	4,345.34	477.99	4,823.33	9,359.58		1,029.55	2,155.74		12,544.87	17,368.20	11,725.00	5,643.20
	Blake Towey	3,587.13	143.49	3,730.61	9,675.07	1,147.88	432.92	1,980.62		13,216.49	16,947.10	11,725.00	5,222.10
	Kathryn Vitulli	180.00	-	180.00	6,201.32	288.00		2,075.52		8,564.84	8,744.84	8,744.84	-
	Robert Wagner	5,309.45	212.38	5,521.82	9,086.50	1,078.06	406.58	1,884.09		12,465.23	17,977.05	11,725.00	6,252.05
	Judith Wallendal	3,849.49	153.98	4,003.47	10,909.69	672.40	463.28	2,075.49		14,120.86	18,124.33	11,725.00	6,399.33
	Jeff Wolf	2,680.11	292.61	2,972.72	9,239.34	733.82	1,097.05	703.61		11,773.82	14,726.54	11,725.00	3,001.54
EMPLOYEES WHO DID NOT FILE PROOF OF CLAIMS AND WHO DO NOT QUALIFY AS AN "EMPLOYEE" UNDER WISCONSIN STATUTE													
	Darin Glaser												
	Larry Kenney												
	Amarda Kendall												
	John W. Marrow Jr.												
	Bradley Parks												
	David B. Reynolds												
	Eric Van Den Heuvel												
	Stephen Zelenski												

Analysis of Employee Claims Included in the Claims Filed by Wisconsin Dept. of Workforce Development ("WI DOWD") [Claim No. 8-2 which was adjusted by the WI DOWD's "Final Determination," Attachment B, dated December 30, 2013] (October 21, 2020)											
Employee Wage and WARN Claim Information Reported in Claim No. 8-2 which was Adjusted by the WI DOWD's "Final Determination", Attachment B, dated December 30, 2013 <sup>(1)</sup>											
Claim No:	Claimant Name	Earned Vacation Pay	Pension or 401(K) Match on Earned Vac Wages	Total 109.03 Wages (Pre-Petition Claim)	Wages for 60-day Notice Period	Additional Vacation Pay accrued during 60-day Notice Period	401(k) Match on Notice Period Wages and PTO	Value of Health Insurance during 60-Day Notice Period	Unpaid Medical Expenses accrued during 60-day Notice Period	Total 109.07 Wages and Benefits (WARN Claim)	Final Determination, Attachment B, Grand Total Due <sup>(2)</sup>
	TOTAL (Employees who did not file Proof of Claims)	89,519.79	5,566.82	95,086.57	347,673.58	25,903.46	19,723.95	63,287.75	3,529.51	480,118.23	555,204.80
	GRAND TOTAL	313,389.03	29,939.18	343,328.17	927,807.24	64,846.85	86,200.40	177,592.11	12,927.69	1,269,364.28	1,612,692.45
Notes:											
1. Source of information - Wisconsin Department of Workforce Development ("WI DOWD") "Final Determination," Attachment B, dated December 30, 2013.											
2. WBCU/WMPA Claims - Total employee allowed wage claim under Bankruptcy Code Section 507(b)(4) before cap. Due to calculations, there is a variance in certain amounts +/- \$01.											
3. Total number of individuals listed above = 112. Total number of affected employees = 104. Total number of individuals excluded because they did not qualify as an "Employee" under Wisconsin Statute = 8.											
											Proposed Allowed \$507(b)(4) Wage Claim Per Settlement Agreement
											Proposed Allowed General Unsecured Claim Per Settlement Agreement
											110,692.31
											444,512.49
											1,166,739.73
											445,952.72