

ENTERED

July 28, 2025

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS**

In re:

Computer Simulation & Analysis, Inc.,¹

Reorganized Debtor.

)
) Chapter 11
)
) Case No. 24-90391 (MI)
)
)
)
) Re: Docket No. 3146**ORDER SUSTAINING REORGANIZED DEBTORS'
THIRTY-NINTH OMNIBUS OBJECTION TO CERTAIN
PROOFS OF CLAIMS AND SCHEDULED CLAIMS (REDUCED CLAIMS)**

Upon the objection (the “**Objection**”)² of the Reorganized Debtors for entry of an order (this “**Order**”) reducing the Reduced Claims, identified on Schedule 1 and Schedule 2 attached hereto, all as more fully set forth in the Objection; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Reorganized Debtors, their creditors, and other parties in interest; and this Court having found support for this Objection in the Murphy Declaration; and this Court having found that the

¹ The last four digits of the federal tax identification number for Computer Simulation & Analysis, Inc. are 4097. The location of the Reorganized Debtor’s service address in this chapter 11 case is: P.O. Box 240130, San Antonio, Texas 78224. On June 27, 2025, the Bankruptcy Court entered the *Final Decree Closing Certain of the Chapter 11 Cases* (Case No. 24-90377 (MI), Docket No. 3178) closing the chapter 11 cases for Zachry Holdings, Inc., Zachry EPC Holdings, Inc., Zachry Engineering Corporation, ZEC New York, Inc., Zachry High Voltage Solutions, LLC, UE Properties, Inc., ZEC Michigan, Inc., Zachry Constructors, LLC, Zachry Industrial, Inc., Zachry Enterprise Solutions, LLC, Moss Point Properties, LLC, Zachry Nuclear Construction Inc., Zachry Nuclear, Inc., Zachry Nuclear Engineering, Inc., Zachry Plant Services Holdings, Inc., JVIC Fabrication, LLC, Zachry Industrial Americas, Inc., Zachry Maintenance Services, LLC, J.V. Industrial Companies, LLC, Madison Industrial Services Team, LLC (with Computer Simulation & Analysis, Inc., the “**Reorganized Debtors**”).

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.



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Reorganized Debtors' notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Objection; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, IT IS HEREBY ORDERED THAT:

1. Each Reduced Filed Claim identified on **Schedule 1** to this Order is reduced to the modified amount set forth therein.

2. Each Reduced Scheduled Claim identified on **Schedule 2** to this Order is reduced to the modified amount set forth therein.

3. Kurtzman Carson Consultants, LLC (doing business as Verita Global), as claims, noticing and solicitation agent, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

4. To the extent a response is filed regarding any Reduced Claim, each such Reduced Claim, and the Objection as it pertains to such Reduced Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each Reduced Claim.

5. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order, the Objection, or the Objection Procedures shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor or Reorganized Debtor entity; (b) a waiver of any right of any Debtor or Reorganized Debtor, or any other party in interest to dispute any prepetition claims on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified

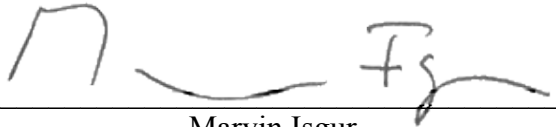
or defined in the Objection or any order granting the relief requested by the Objection; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of any right of any Debtor or Reorganized Debtor, or any other party in interest under the Bankruptcy Code or any other applicable law.

6. The Reorganized Debtors are authorized, but not directed, to execute and deliver such documents and to take and perform all actions necessary to implement and effectuate the relief granted in this Order in accordance with the Objection.

7. Notice of the Objection as provided therein shall be deemed good and sufficient notice of such Objection and the requirements of the Bankruptcy Rules and the Bankruptcy Local Rules are satisfied by such notice.

8. This Court retains jurisdiction with respect to all matters arising from or related to the enforcement of this Order.

Signed: July 28, 2025



Marvin Isgur
United States Bankruptcy Judge

Schedule 1

Reduced Filed Claims

Debtors' 39th Omnibus Objection to Claims - Reduced Claims

In re: Zachry Holdings, Inc., et al.
Case No. 24-90377 (MI)

Schedule 1														
Claims to be Corrected									Corrected Amounts					Reason for Reduction
Ref #	Name of Claimant	Filed Debtor	Claim #	Filed Claim Amount	Filed Secured Claim Amount	Filed Admin Priority Claim Amount	Filed Priority Claim Amount	Filed General Unsecured Claim Amount	Corrected Claim Amount	Corrected Secured Claim Amount	Corrected Admin Priority Claim Amount	Corrected Priority Claim Amount	Corrected General Unsecured Claim Amount	
1	Briggs Industrial Solutions, Inc.	Zachry Industrial, Inc.	1819	\$33,528.14	\$0.00	\$0.00	\$0.00	\$33,528.14	\$27,350.00	\$0.00	\$0.00	\$0.00	\$27,350.00	\$6,178 of invoices listed in the claim are related to the GPX project and have been paid by Golden Pass under the GPX settlement
2	Canon Financial Services	Zachry Holdings, Inc.	462	\$103,959.26	\$3,410.00	\$0.00	\$0.00	\$100,549.26	\$5,141.59	\$3,410.00	\$0.00	\$0.00	\$1,731.59	\$98,818 of invoices listed in the claim have been paid by the Debtors
3	Empire Mat, Inc.	Zachry Industrial, Inc.	287	\$7,840.00	\$0.00	\$0.00	\$0.00	\$7,840.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	The invoice included in this claim has also been included in claim #481, which is being allowed
4	Higginbotham Holdings Inc	Zachry Industrial, Inc.	1176	\$10,781.12	\$0.00	\$10,781.12	\$0.00	\$0.00	\$9,959.00	\$0.00	\$9,959.00	\$0.00	\$0.00	\$822 relates to taxes that will be paid directly to the taxing authority
5	S K Power Tool Service, Inc.	Zachry Holdings, Inc.	150	\$1,751.53	\$0.00	\$0.00	\$0.00	\$1,751.53	\$1,639.00	\$0.00	\$0.00	\$0.00	\$1,639.00	\$113 of the claim relates to sales tax that will be paid by the Debtors directly to the taxing authority
6	SFP Holding INC A-1 National Fire CO LLC	Zachry Industrial Americas, Inc.	1621	\$5,002.65	\$0.00	\$0.00	\$0.00	\$5,002.65	\$322.50	\$0.00	\$0.00	\$0.00	\$322.50	\$4,680 of invoices listed in the claim have been paid as post-petition invoices (Invoices #2558235 and #2686883)
7	Staples, Inc.	Zachry Holdings, Inc.	8	\$137,603.13	\$0.00	\$0.00	\$0.00	\$137,603.13	\$17,621.58	\$0.00	\$0.00	\$0.00	\$17,621.58	\$6,749 of invoices listed in the claim have already been paid, \$6,667 of invoices listed in the claim are billed to KZJV, a non-debtor entity, \$74,807 of invoices listed in the claim are invalid and have been credited by the vendor, \$31,758 of invoices listed in the claim have been paid and released through PLNG waiver
8	United Mechanical Corporation	Zachry Engineering Corporation	1764	\$3,187.04	\$0.00	\$0.00	\$0.00	\$3,187.04	\$2,494.09	\$0.00	\$0.00	\$0.00	\$2,494.09	Vendor agrees that invoices #10003047 and #10007313 were cancelled
9	W.W. Grainger	Zachry Holdings, Inc.	184	\$253,297.92	\$0.00	\$0.00	\$0.00	\$253,297.92	\$166,428.08	\$0.00	\$0.00	\$0.00	\$166,428.08	\$2,935 of invoices listed in the claim were paid as post-petition invoices. \$31,569 of invoices listed in the claim were related to GPX and paid by Golden Pass pursuant to the GPX settlement. \$1,475 of invoices were paid prior to the petition date. \$317 of amounts listed in the claim relate to sales tax that will be paid directly by the debtors to the taxing authority. \$50,573 of invoices listed in the claim are obligations of a non-debtor entity, KZJV.

Schedule 2

Reduced Scheduled Claims

Debtors' 39th Omnibus Objection to Claims - Reduced Claims

In re: Zachry Holdings, Inc., et al.
Case No. 24-90377 (MI)

Schedule 2														
Claims to be Corrected									Corrected Amounts					
Ref #	Name of Claimant	Filed Debtor	Schedule ID	Filed Claim Amount	Filed Secured Claim Amount	Filed Admin Priority Claim Amount	Filed Priority Claim Amount	Filed General Unsecured Claim Amount	Corrected Claim Amount	Corrected Secured Claim Amount	Corrected Admin Priority Claim Amount	Corrected Priority Claim Amount	Corrected General Unsecured Claim Amount	Reason for Reduction
1	Mesa Associates Inc	Zachry Nuclear Engineering, Inc.	3333459	\$70,087.50	\$0.00	\$0.00	\$0.00	\$70,087.50	\$41,850.00	\$0.00	\$0.00	\$0.00	\$41,850.00	\$28,238 of invoices listed in the claim have been voided by the vendor