

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

In re:

Computer Simulation & Analysis, Inc.,¹

Reorganized Debtor.

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)
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Chapter 11

Case No. 24-90391 (MI)

**REORGANIZED DEBTORS' AMENDED OBJECTION
TO PROOF OF CLAIM OF MICHAEL T. COUPEL (CLAIM NO. 1640)**

This is an objection to your claim. This objection asks the Court to disallow the claim that you filed in this bankruptcy case. If you do not file a response within 30 days after the objection was served on you, your claim may be disallowed without a hearing.

The above-captioned reorganized debtors and debtors in possession (the “**Reorganized Debtors**”), file this amended objection (the “**Amended Objection**”) to Claim No. 1640 (the “**Claim**”) filed by Michael T. Coupel (the “**Claimant**”). In support of this Amended Objection, the Reorganized Debtors submit the Declaration of William Murphy attached hereto as **Exhibit A**. In further support of this Amended Objection, the Reorganized Debtors respectfully state as follows:

Relief Requested

1. By this Amended Objection, the Reorganized Debtors seek entry of an order, substantially in the form attached hereto (the “**Proposed Order**”) (i) disallowing and expunging

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.



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the Claim in its entirety and (ii) granting such other and further relief as the Court deems just and proper.

Jurisdiction, Venue, and Predicates for Relief

2. The United States Bankruptcy Court for the Southern District of Texas (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding under 28 U.S.C. § 157(b)(2)(B) and this Court has constitutional authority to enter a final order because the matter involves allowance or disallowance of claims against the estate.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The predicates for the relief requested herein are sections 105(a) and 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”), rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and rule 3007-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “**Bankruptcy Local Rules**”).

Background

A. The Chapter 11 Cases

5. On May 21, 2024 (the “**Petition Date**”), each Reorganized Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code commencing the above-captioned chapter 11 cases. The Reorganized Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). No party has requested the appointment of a trustee or examiner in these chapter 11 cases. On June 4, 2024, the Office of the United States Trustee for the Southern District of Texas appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “**Committee**”) [Docket No. 176].

6. A detailed description of the Reorganized Debtors and their businesses, including the facts and circumstances giving rise to these chapter 11 cases, is set forth in the *Declaration of Mohsin Y. Meghji in Support of Debtors' Petitions and Requests for First Day Relief* [Docket No. 7].

7. On July 16, 2024, the Reorganized Debtors filed their Schedules of Assets and Liabilities and Statements of Financial Affairs (collectively, the “**Schedules and Statements**”) See Docket Nos. 510–531. On August 30, 2024 and December 2, 2024, several of the Reorganized Debtors filed amendments to their Schedules and Statements. See Docket Nos. 855-865, 1564.

8. On July 26, 2024, the Court entered the *Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment Under Section 503(b)(9), (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, (IV) Approving Notice of Bar Dates, and (V) Granting Related Relief* [Docket No. 636] (the “**Bar Date Order**”). The Bar Date Order established September 16, 2024, at 5:00 p.m. (prevailing Central Time) 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 Reorganized Debtors that arose before the Petition Date to file proof of such claim. The bar date for claims related to the amended Schedules and Statements was October 4, 2024, at 5:00 p.m. (prevailing Central Time), and for filing proofs of claim related to the second amended Schedules and Statements is January 2, 2025, at 5:00 p.m. (prevailing Central Time). The deadline for all governmental entities holding or wishing to assert a claim against any of the Reorganized Debtors that arose prior to the Petition Date to file proof of such claim was November 18, 2024, at 5:00 p.m. (prevailing Central Time).

9. On February 26, 2025, the Bankruptcy Court held a combined hearing on final approval of the Disclosure Statement² and confirmation of the Plan.³ The Court entered the order approving the Disclosure Statement and confirming the Plan on February 27, 2025.⁴ The Effective Date occurred on April 10, 2025 [Docket No. 2731].

B. The Claim

10. On October 5, 2024, the Claimant filed the Claim as a 507(a)(4) claim against Zachry Industrial, Inc. A true and correct copy of the Claim is attached hereto as **Exhibit B**.

11. Claimant seeks \$ 10,000.00 and states “My employment with Zachry ended very abruptly and under very unethical circumstances.” *Id.*

12. The Reorganized Debtors, their advisors, and/or counsel (collectively, the “**Reviewing Parties**”) have been working diligently evaluate the validity of the Claim, including review of the Reorganized Debtors’ payroll and employment records for Claimant and a search for and review of any other records reasonably implicated by the Claim. The Reviewing Parties have also attempted to contact Claimant to investigate the Claim, including via telephone and email, but Claimant did not respond. See **Exhibit A**.

13. Based on the Reviewing Parties’ analysis to date, the Reorganized Debtors believe that the Claim should be disallowed as set forth herein.

Objection

14. Section 502(a) of the Bankruptcy Code provides, in pertinent part, that “[a] claim or interest, proof of which is filed under section 501 of [the Bankruptcy Code], is deemed allowed,

² The “**Disclosure Statement**” refers to the Disclosure Statement for the Modified First Amended Joint Chapter 11 Plan of Reorganization of Zachry Holdings, Inc. and its Debtor Affiliates [Docket No. 1986].

³ The “**Plan**” refers to the Further Modified First Amended Joint Chapter 11 Plan of Reorganization of Zachry Holdings, Inc. and its Debtor Affiliates [Docket No. 2362].

⁴ Findings of Fact, Conclusions of Law, and Order (I) Approving the Debtors’ Disclosure Statement on a Final Basis and (II) Confirming the Further Modified First Amended Joint Chapter 11 Plan of Reorganization of Zachry Holdings, Inc. and its Debtor Affiliates [Docket No. 2431].

unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Further, section 502(b)(1) of the Bankruptcy Code provides that a court “shall determine the amount of such claim . . . as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that—such claim is unenforceable against the debtor and the property of the debtor, under any agreement or applicable law.” 11 U.S.C. §502(b)(1). This statutory exception to the allowance of a claim is “generally complemented by § 558, which provides that ‘[t]he estate shall have the benefit of any defense available to the debtor as against any entity other than the estate, including statutes of limitation, statutes of fraud, usury, and other personal defenses.’” *In re W.R. Grace & Co.*, 626 B.R. 217, 235 (Bankr. D. Del. 2021) (quoting 11 U.S.C. § 558).

15. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See, e.g., In re Jack Kline Co., Inc.*, 440 B.R. 712, 742 (Bankr. S.D. Tex. 2010). However, a proof of claim loses the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) if an objecting party refutes at least one of the allegations that is essential to the claim’s legal sufficiency. *See In re Fidelity Holding Co., Ltd.*, 837 F.2d 696, 698 (5th Cir. 1988). Once such an allegation is refuted, the burden reverts to the claimant to prove the validity of its claim by a preponderance of the evidence. *See id.* Despite this shifting burden during the claim objection process, “the ultimate burden of proof always lies with the claimant.” *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006) (citing *Raleigh v. Ill. Dep’t of Revenue*, 530 U.S. 15 (2000)).

16. On February 17, 2025, Reorganized Debtors filed an *Objection to Proof of Claim of Michael T. Coupel*. [Docket No. 2272]. The Reorganized Debtors file this Amended Objection to provide additional detail in support of their objection. *Id.*

17. The Reorganized Debtors' payroll and employment records reveal that Claimant was employed from January 18, 2023 until June 30, 2024; and from November 4, 2024 until November 8, 2024. **Exhibit A**. Claimant's most recent employment with the Reorganized Debtors was at the Plaquemines LNG site, where his employment ended for job abandonment. *Id.* Claimant was an hourly employee. *Id.* At the time of his termination, he was employed as a Material Handler I. *Id.*

18. The Claim should be disallowed for several reasons.

19. First, the Claim includes a § 507(a)(4) priority claim which seeks "wages, salaries, or commissions (up to \$15,150) earned within 180 days before the bankruptcy petition is filed . . ." **Exhibit B**. However, the alleged basis for the Claim is "My employment with Zachry ended very abruptly and under very unethical circumstances," which does not support a claim under § 507(a)(4) because it does not concern wages earned. **Exhibit B**.

20. Second, the Reviewing Parties' investigation and efforts to evaluate the validity of the Claim revealed an absence of evidence of any amount owed to Claimant. The Reviewing Parties identified the Claimant employee based upon the information provided in the Claim. *Id.* The Reviewing Parties analyzed the payroll and employment records related to the Claimant, including a review by the jobsite management team, and found no discrepancies in Claimant's pay. *Id.* After this review of the Reorganized Debtors regularly maintained business records, the Reviewing Parties have discovered no evidence that the Reorganized Debtors owe the amount asserted in the Claim. *Id.* The absence of evidence in the Reorganized Debtors' books and records is itself affirmative evidence rebutting any prima facie validity of the Claim. *See In re Motors Liquidation Co.*, No. 09-50026 (MG), 2018 WL 1801234, at *9 (Bankr. S.D.N.Y. Apr. 13, 2018), *aff'd*, No. 18-CV-3658 (VSB), 2022 WL 970414 (S.D.N.Y. Mar. 31, 2022) ("The absence from a

record of regularly conducted business activity is admissible to prove that the matter does not exist.”) (citing Fed. R. Evid. 803(7)).

21. Zachry’s Dispute Resolution Process (“DRP”) team attempted to contact Claimant multiple times to investigate the claim. On November 26, 2024, and December 3, 2024, DRP personnel called Claimant and left voicemail messages. On November 27, 2024, DRP personnel both called Claimant and left a voicemail message and sent Claimant an email asking for Claimant to contact DRP. Claimant did not respond.

22. As a result, the Claim should be disallowed. The failure to disallow the Claim could result in the Claimant receiving an unwarranted recovery against the Reorganized Debtors’ estates to the detriment of creditors with valid claims.

23. The Reorganized Debtors request that the Court enter an order disallowing the Claim.

Reservation of Rights

This Amended Objection is limited to the grounds identified therein. The Reorganized Debtors expressly reserve all further substantive or procedural objections. Nothing contained herein or any actions taken pursuant to such relief requested is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against a Reorganized Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Reorganized Debtors’ or any other party in interest’s rights to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Amended Objection or any order granting the relief requested by this Amended Objection or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a waiver of any claims or causes of action

which may exist against any creditor or interest holder; (f) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (g) a waiver or limitation of the Reorganized Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable law; (h) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance of property of the Reorganized Debtors' estates; or (i) a concession by the Reorganized Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Amended Objection are valid and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

Notice

The Reorganized Debtors will provide notice of this Motion to: (a) the United States Trustee for the Southern District of Texas; (b) counsel for the Committee; (c) the Prepetition Agent; (d) the United States Attorney's Office for the Southern District of Texas; (e) the state attorneys general for the states in which the Reorganized Debtors operate; (f) the Internal Revenue Service; and (g) any party that has requested notice pursuant to Bankruptcy Rule 2002 and Bankruptcy Local Rule 9013-1(d). In light of the nature of the relief requested, no other or further notice need be provided.

Conclusion

For the foregoing reasons, the Reorganized Debtors respectfully request that the Court enter the Proposed Order (i) disallowing the Claim, and (ii) granting such other and further relief as the Court deems just and proper.

Respectfully submitted,

/s/ D. Ryan Cordell, Jr.

John B. Thomas (Attorney-in-Charge)

Texas Bar No. 19856150

S.D. Tex. ID No. 10675

jthomas@hicks-thomas.com

D. Ryan Cordell, Jr.

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mjantz@hicks-thomas.com

Hicks Thomas LLP

700 Louisiana Street, Suite 2300

Houston, Texas 77002

Telephone: (713) 547-9100

Facsimile: (713) 547-9150

Counsel for Reorganized Debtors

Certificate of Service

I certify that on August 6, 2025 I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ D. Ryan Cordell, Jr.
D. Ryan Cordell, Jr.

EXHIBIT

A

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

In re:

Computer Simulation & Analysis, Inc.,¹

Debtors.

)
) Chapter 11
)
) Case No. 24-90391 (MI)
)
)
)

**DECLARATION OF WILLIAM B. MURPHY
IN SUPPORT OF REORGANIZED DEBTORS' AMENDED OBJECTION TO
PROOF OF CLAIM OF MICHAEL T. COUPEL (CLAIM NO. 1640)**

I, William B. Murphy, solely in my capacity as financial advisor to the Zachry group of companies including the above-captioned reorganized debtors and debtors in possession (the “**Reorganized Debtors**”), declare as follows pursuant to 28 U.S.C. § 1746:

1. I am a Senior Director at M3 Advisory Partners, LP (“**M3**”). Inclusive of my time at M3, I have over 40 years of experience in corporate restructuring, including advising creditors and debtors on strategic planning, financial projections, claim reconciliation, claim resolution and debt restructuring. In connection with chapter 11 restructurings, I possess considerable familiarity with and experience in, among other things, analyzing and monitoring cash management systems, debt classification and priority, bankruptcy taxation, preference actions, fraudulent conveyance actions, feasibility issues, disclosure statement and plan of reorganization approval procedures and hearings, and negotiations between debtors and their creditors.

¹ The last four digits of Zachry Holdings, Inc.'s tax identification number are 6814. A complete list of each of the Debtors in these chapter 11 cases and the last four digits of their federal tax identification numbers may be obtained on the website of the Debtors' proposed claims and noticing agent at www.veritaglobal.net/ZHI. The location of the Debtors' service address in these chapter 11 cases is: P.O. Box 240130, San Antonio, Texas 78224.

2. I am generally familiar with the Reorganized Debtors' day-to-day operations, financing, arrangements, business affairs, and accounting software that reflects, among other things, the Reorganized Debtors' liabilities.

3. Contemporaneously with the filing of this Declaration, the Reorganized Debtors filed the *Amended Objection to Proof of Claim of Michael T. Coupel (Claim No. 1640)* (the "**Amended Objection**").²

4. The facts set forth in this Declaration are based upon my personal knowledge, including personal conversations I have had with the Reorganized Debtors' management and financial advisors, my review of the Claim, my review of records kept in the ordinary course of the Reorganized Debtors' business, and my review of summaries and schedules prepared by the Reorganized Debtors based on those records.

5. The facts set forth in this Declaration are also based upon my personal knowledge of my work with M3 personnel working under my supervision and direction. These M3 personnel have also conferred with the Reorganized Debtors' management and financial advisors, reviewed the Claim, reviewed records kept in the ordinary course of the Reorganized Debtors' business, and reviewed summaries and schedules based on those records.

6. If called and sworn as a witness, I could and would testify competently to the matters set forth herein.

THE CLAIM

7. I have read the Objection and, to the best of my knowledge, information, and belief, the assertions made in the Objection are accurate.

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

8. I spoke with the Reorganized Debtors' management and financial advisors and confirmed that the Reorganized Debtors thoroughly reviewed both their records and the Claim. The Reorganized Debtors' review included identifying the Claimant employee based upon the information provided in the Claim and analyzing the payroll and employment records related to the Claimant. Based upon their review of these records, the Reorganized Debtors have concluded that there is no evidence that the Reorganized Debtors owe the amount asserted in the Claim, and that the Claim is therefore invalid and not owed to the Claimant.

9. I also reviewed the Reorganized Debtors' records, including payroll and employment records, summaries and schedules prepared based on those records, and the Claim. As a result of my conversations with the Reorganized Debtors' management and financial advisors, my conversations with M3 personnel under my direction and supervision, and my independent review of records, schedules, and summaries, I have also concluded there is no evidence that the Reorganized Debtors owe the amount asserted in the Claim, and that the Claim is therefore invalid and not owed to the Claimant.

10. Based on my review, I confirmed the following facts:

- a. The last four digits of Claimant's Employee Identification Number are 0146.
- b. Claimant was employed by the Reorganized Debtors from January 18, 2023 until June 30, 2024; and from November 4, 2024 until November 8, 2024.
- c. Claimant was last employed at the Plaquemines LNG site as a Material Handler I.
- d. Claimant was an hourly employee.
- e. Claimant abandoned his job.

f. The Reorganized Debtors performed a review of their payroll records, including a review by the jobsite management team, and confirmed there are no discrepancies in pay regarding Claimant. Claimant has been paid all amounts owed to him by Zachry.

g. Zachry's Dispute Resolution Process ("DRP") team attempted to contact Claimant multiple times to investigate the claim. On November 26, 2024, and December 3, 2024, DRP personnel called Claimant and left voicemail messages. On November 27, 2024, DRP personnel both called Claimant and left a voicemail message and sent Claimant an email asking for Claimant to contact DRP. Claimant did not respond.

11. Based on my knowledge of the Reorganized Debtors' processes, it is in the Reorganized Debtors' best interests to maintain accurate payroll and employment records to accurately and efficiently conduct business with their employees and customers. As a result, I have confidence in the accuracy of the Reorganized Debtors' payroll and employment records and summaries and schedules derived from those records.

12. Although the Claimant has been identified in the Reorganized Debtors' employment and payroll records, and although there is information about Claimant in those records, there is an absence of evidence that the Reorganized Debtors owe any amounts to Claimant. The absence of this evidence bolsters my conclusion that the Claim is invalid and not owed to the Claimant.

13. The Claim should be disallowed. The failure to disallow the Claim could result in the Claimant receiving an unwarranted recovery against the Reorganized Debtors' estates to the detriment of creditors with valid claims. As such, I believe that the disallowance of the Claim on the terms set forth in the Objection is appropriate.

Dated: August 6, 2025

By: /s/ William B. Murphy
William B. Murphy
M3 Advisory Partners LP

Fill in this information to identify the case:

Debtor Zachry Industrial, Inc.

United States Bankruptcy Court for the: Southern District of Texas
(State)

Case number 24-90385

EXHIBIT
B**Official Form 410**
Proof of Claim

04/22

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 or 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?	<u>MICHAEL T COUPEL</u> Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor _____	
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? MICHAEL T COUPEL 569 SAINT ANN ST RACELAND, LA 70394, United States Federal Rule of Bankruptcy Procedure (FRBP) 2002(g) Contact phone <u>985-791-2348</u> Contact email <u>coupelrm79@outlook.com</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Where should payments to the creditor be sent? (if different) Contact phone _____ Contact email _____
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? _____	



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: <u>0385</u>
7.	How much is the claim? \$ <u>10000.00</u>	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. 	
9.	Is all or part of the claim secured? ☒ No ☐ Yes. The claim is secured by a lien on property. Nature or property: ☐ Real estate: If the claim is secured by the debtor's principle residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . ☐ 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 amount 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 all that apply:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

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

\$ _____

☐ Up to \$3,350* 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 \$15,150*) 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).\$ 15150.00☐ 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.

\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. 503(b)(9)?

☒ No☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ _____

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 acknowledgement 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 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 10/05/2024
MM / DD / YYYY

/s/MICHAEL T COUPEL
Signature

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

Name MICHAEL T COUPEL
First name Middle name Last name

Title WAREHOUSE GENERAL FOREMAN

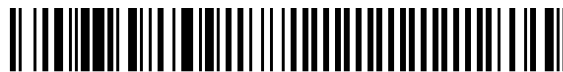
Company ZACHRY INDUSTRIAL INC.

Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____

Contact phone _____

Email _____



For phone assistance: Domestic (866) 479-8211 | International (781) 575-2037

Debtor: 24-90385 - Zachry Industrial, Inc. District: Southern District of Texas, Houston Division		
Creditor: MICHAEL T COUPEL 569 SAINT ANN ST RACELAND, LA, 70394 United States Phone: 985-791-2348 Phone 2: Fax: Email: couplelrm79@outlook.com	Has Supporting Documentation: No supporting documentation Related Document Statement: My employment with Zachry ended very abruptly and under very unethical circumstances.	
	Has Related Claim: No Related Claim Filed By:	
	Filing Party: Creditor	
Other Names Used with Debtor:	Amends Claim: No Acquired Claim: No	
Basis of Claim:	Last 4 Digits: Yes - 0385	Uniform Claim Identifier:
Total Amount of Claim: 10000.00	Includes Interest or Charges: No	
Has Priority Claim: Yes	Priority Under: 11 U.S.C. §507(a)(4): 15150.00	
Has Secured Claim: No Amount of 503(b)(9): No Based on Lease: No Subject to Right of Setoff: No	Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured:	
Submitted By: MICHAEL T COUPEL on 05-Oct-2024 3:16:42 p.m. Eastern Time Title: WAREHOUSE GENERAL FOREMAN Company: ZACHRY INDUSTRIAL INC.		

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

In re:	)	
	)	Chapter 11
	)	
Computer Simulation & Analysis, Inc., ¹	)	Case No. 24-90391 (MI)
	)	
Reorganized Debtor.	)	
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**ORDER SUSTAINING
THE REORGANIZED DEBTORS' AMENDED OBJECTION
TO PROOF OF CLAIM OF MICHAEL T. COUPEL (CLAIM NO. 1640)**

Upon the amended objection (the “**Amended Objection**”)² of the above-captioned reorganized debtors and debtors in possession (collectively, the “**Reorganized Debtors**”) for entry of an order (this “**Order**”) disallowing the Proof of Claim, as more fully set forth in the Amended 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 that 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 Amended 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 Amended Objection is in the best interests of the Reorganized

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.

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

Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Reorganized Debtors' notice of the Amended Objection and opportunity for a hearing on the Amended Objection were appropriate and no other notice need be provided; and this Court having reviewed the Amended Objection and having heard the statements in support of the relief requested therein at a hearing before this Court, if any (the "**Hearing**"); and this Court having determined that the legal and factual bases set forth in the Amended Objection and at the Hearing, if applicable, 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. The Proof of Claim is hereby disallowed in its entirety.
2. 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.
3. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order or the Amended Objection shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against a Reorganized Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Reorganized Debtors' or any other party in interest's rights to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Amended Objection or any order granting the relief requested by this Amended Objection or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a waiver of any claims or causes of action which may exist against any creditor or interest holder; (f) a request or authorization to assume, adopt, or reject any agreement,

contract, or lease pursuant to section 365 of the Bankruptcy Code; (g) a waiver or limitation of the Reorganized Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable law; (h) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance of property of the Reorganized Debtors' estates; or (i) a concession by the Reorganized Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Amended Objection are valid and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

4. 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.

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

6. The terms and conditions of this Order are immediately effective and enforceable upon its entry.

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

Houston, Texas

Dated: _____, 2025

THE HON. MARVIN P. ISGUR
UNITED STATES BANKRUPTCY JUDGE