

**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.	)	
	)	

**REORGANIZED DEBTORS' SECOND MOTION FOR ENTRY OF AN
ORDER EXTENDING THE DEADLINE TO OBJECT TO CERTAIN CLAIMS**

If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one days from the date this motion was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this motion was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

The Reorganized Debtors (prior to the Effective Date, the “**Debtors**”) respectfully state the following in support of this motion (this “**Motion**”):²

Relief Requested

1. The Reorganized Debtors seek entry of an order, substantially in the form attached hereto (the “**Order**”), further extending the deadline to object to the Claims identified on

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 meaning ascribed to them in the *Further Modified First Amended Joint Chapter 11 Plan of Reorganization of Zachry Holdings, Inc. and Its Debtor Affiliates* [Case No. 24-90377, Docket No. 2362] (the “**Plan**”).



Schedule 1 to the Order (the “**Remaining Claims**”) by 90 days, through and including January 5, 2026, without prejudice to the Reorganized Debtors’ right to seek further extensions.

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 is a core proceeding pursuant to 28 U.S.C. § 157(b). The Reorganized Debtors confirm their consent to the entry of a final order by the Court.

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

4. The predicates for the relief requested herein are section 105(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), rule 9006 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and the *Procedures for Complex Cases in the Southern District of Texas* (the “**Complex Case Procedures**”).

Background

5. On May 21, 2024 (the “**Petition Date**”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code commencing these chapter 11 cases.

6. On February 23, 2025, the Debtors filed the Plan, which modified prior and substantially identical plans of reorganization filed in these chapter 11 cases.

7. On February 26, 2025, the Court confirmed the Plan and entered the *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* (the “**Confirmation Order**”) [Case No. 24-90377, Docket No. 2431]. The Confirmation Order is final, non-appealable, and not subject to any pending appeal. The Effective Date of the Plan occurred on April 10, 2025.

8. Under the Plan, the Debtors had until 90 days after the Effective Date to object to Claims—*i.e.*, July 9, 2025 (the “**Claims Objection Deadline**”). *See* Plan, Art. I.A.26. The Plan also authorizes the Debtors to request extensions of the Claims Objection Deadline for specific Claims for cause. *See* Plan, Art. VII.A.

9. On July 3, 2025, the Reorganized Debtors filed a motion to extend the Claims Objection Deadline (the “**First Extension Motion**”) through and including October 7, 2025 for certain claims.³ On July 25, 2025, the Court entered the order granting the relief sought in the First Extension Motion.⁴

Claims Reconciliation Process

10. 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* [Case No. 24-90377, 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 Debtors that arose before the Petition Date to file proof of such claim.

11. Claimants filed more than 1,800 Proofs of Claim in these chapter 11 cases. The Reorganized Debtors’ reconciliation process is substantially complete. The Reorganized Debtors have filed 43 omnibus claims objections, and the Court has entered orders sustaining 39 of these

³ *See* Docker No. 13.

⁴ *See* Docket No. 83.

objections.⁵ The Reorganized Debtors have also filed more than 100 individual claim objections, and the Court has entered orders sustaining the majority of these objections. Nearly all of the filed and scheduled Claims in these chapter 11 cases have been reconciled and allowed or disallowed, and the Reorganized Debtors have treated allowed Claims in accordance with the Plan.

12. The First Extension Motion sought to extend the Claims Objection Deadline for approximately 250 claims. Since then, the Reorganized Debtors have completed the reconciliation process for the majority of these claims. Significant progress notwithstanding, this Motion requests the further extension of the Claims Objection Deadline for the 80 Remaining Claims found in Schedule 1. The Reorganized Debtors will not necessarily need to object to any of the Remaining Claims after the currently applicable Claims Objection Deadline, but nevertheless seek this limited relief out of an abundance of caution to ensure that they only file necessary objections and that they continue to treat all stakeholders fairly in the process.

Basis for Relief

13. The Plan, the Bankruptcy Code, and the Bankruptcy Rules authorize the Court to extend the Claims Objection Deadline, and there is cause to do so here.

14. Section 105(a) of the Bankruptcy Code provides that “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” 11 U.S.C. § 105(a). Furthermore, this Court is not precluded from “taking any action or making any determination necessary or appropriate to enforce or implement court orders or rules, or to prevent an abuse of process.” *Id.*

⁵ See Case No. 24-90377, Docket Nos. 1596-1601, 1707, 1717-1719, 1730, 1883-1887, 1892-1893, 1971, 2057-2059, 2142-2143, 2307-2310, 2551, 2554, 2656, 2850-2852, 2866, 2868-2870, 3252, 3254-3256. The Debtors withdrew three omnibus claims objections. See Case No. 24-90377, Docket Nos. 1615, 1616, 1692.

15. Bankruptcy Rule 9006(b) allows a court in its discretion to “extend the time to act” where the Bankruptcy Rules or a court order “requires or allows an act to be performed at or within a specified period.” Fed R. Bankr. P. 9006(b)(1). Bankruptcy Rule 9006(b)(1) provides, in relevant part, that:

... the court may—at any time and for cause—extend the time to act if: (A) with or without a motion or notice, a request to extend is made before the period (or a previously extended period) expires; or (B) on motion made after the specified period expires, the failure to act within that period resulted from excusable neglect.

Fed. R. Bankr. P. 9006(b)(1).

16. Under the Complex Case Procedures, the Reorganized Debtors will benefit from an extension of the Claims Objection Deadline until the Court is able to rule on this Motion:

Unless otherwise provided in the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, or Court order, if a motion is filed that complies with these procedures to extend the time to take any action before the expiration of the period prescribed by the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, or a confirmed plan, the time for taking the action is automatically extended until the Court rules on the motion. An automatic extension under this rule does not require the issuance or entry of an order extending the time.

Complex Case Procedures, Section K; *see also In re Speedcast Int’l Ltd.*, Case No. 20-32243 (MI) (Bankr. S.D. Tex. Jan. 26, 2023) [Docket No. 2037]; *In re Washington Prime Grp. Inc.*, Case No. 21-31948 (MI) (Bankr. S.D. Tex. Aug. 31, 2022) [Docket No. 1452].

17. There is ample cause to extend the Claims Objection Deadline for the Remaining Claims. The Reorganized Debtors have reviewed and reconciled the vast majority of Claims and have objected to substantially all Claims that should be reduced or disallowed for any reason. The Reorganized Debtors nevertheless continue to review and reconcile the Remaining Claims, and a limited extension of the Claims Objection Deadline will allow the Reorganized Debtors to understand their liability for the Remaining Claims and negotiate with relevant creditors before

objecting to the Remaining Claims in order to preserve rights under the Plan. The Reorganized Debtors do not seek this extension to delay the reconciliation process or the treatment of creditors under the Plan. To the contrary, the requested extension will allow the Reorganized Debtors to continue their thorough review of Claims and treat creditors fairly, without burdening the Court with objections and disputes. The requested extension is limited in duration and narrowly tailored to specific Claims. The Court should approve the requested extension for good cause.

Notice

18. The Reorganized Debtors will provide notice of this Motion to: (a) the United States Trustee for the Southern District of Texas; (b) counsel to the Prepetition Agent; (c) the United States Attorney's Office for the Southern District of Texas; (d) the state attorneys general for the states in which the Reorganized Debtors operate; (e) the Internal Revenue Service; (f) any party affected by the Motion; 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.

[Remainder of Page Intentionally Left Blank]

The Debtors request that the Court enter the Order granting the relief requested in this Motion and such other and further relief as the Court deems appropriate under the circumstances.

Dated: October 7, 2025
Houston, Texas

/s/ Charles R. Koster

WHITE & CASE LLP

Charles R. Koster (Texas Bar No. 24128278)
609 Main Street, Suite 2900
Houston, Texas 77002
Telephone: (713) 496-9700
Facsimile: (713) 496-9701
Email: charles.koster@whitecase.com

Bojan Guzina (admitted *pro hac vice*)
Andrew F. O'Neill (admitted *pro hac vice*)
Fan He (admitted *pro hac vice*)
Adam Swingle (admitted *pro hac vice*)
111 South Wacker Drive, Suite 5100
Chicago, Illinois 60606
Telephone: (312) 881-5400
Email: bojan.guzina@whitecase.com
aoneill@whitecase.com
fhe@whitecase.com
adam.swingle@whitecase.com

Counsel to the Reorganized Debtors

Certificate of Service

I certify that on October 7, 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/ Charles R. Koster

Charles R. Koster

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

In re:

Computer Simulation & Analysis, Inc.,¹

Reorganized Debtor.

)
)
)
)
)
)
)

Chapter 11

Case No. 24-90391 (MI)

ORDER EXTENDING THE DEADLINE TO OBJECT TO CERTAIN CLAIMS

Upon the motion (“**Motion**”)² of the Reorganized Debtors for entry of an order (this “**Order**”) extending the Claims Objection Deadline for the Remaining Claims, all as more fully set forth in the Motion; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this matter being a core proceeding within the meaning of 28 U.S.C. § 157(b); and the Court being able to issue a final order consistent with Article III of the United States Constitution; and venue of this proceeding and the Motion in this district being proper pursuant to 28 U.S.C. § 1408; and appropriate notice of and the opportunity for a hearing on the Motion having been given and it appearing that no other or further notice need be provided; and all objections, if any, to the Motion having been withdrawn, resolved, or overruled; and the relief requested in the Motion being in the best interests of the Reorganized Debtors, their creditors, and other parties in interest;

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 them in the Motion.

and this Court having determined that the legal and factual bases set forth in the Motion and at the hearing (if any) establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Claims Objection Deadline is hereby extended through and including January 5, 2026, for the Remaining Claims identified on Schedule 1 to this Order.

2. The entry of this Order shall be without prejudice to the ability of the Reorganized Debtors to seek further extension of the Claims Objection Deadline for the Remaining Claims.

3. The entry of this Order shall be without prejudice to the ability of the Reorganized Debtors to seek extension of the Claims Objection Deadline for Claims not identified on Schedule 1 to this Order.

4. Except as set forth herein, nothing in this Order shall alter or amend the provisions of the Plan and the Confirmation Order.

5. Notwithstanding anything to the contrary in this Order, all of the terms and conditions of this Order shall be immediately effective and enforceable.

6. Nothing contained in the Motion or this Order, nor any action taken pursuant thereto, is intended to be or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor or Reorganized Debtor entity under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Reorganized Debtors' rights to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any claim is of a type specified or defined in the Motion or the Order; (e) a waiver of any claims or causes of action that 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' rights under

the Bankruptcy Code or any other applicable law; or (h) a concession by the Reorganized Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to this Order are valid and the Reorganized Debtors expressly reserve their rights to contest the extent, validity, or perfection or seek avoidance of any such liens.

7. This Court retains exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Houston, Texas

Dated: _____, 2025

MARVIN ISGUR
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Remaining Claims

Claim No	Creditor Name	Pending Objection Docket No (if applicable)
1553	Alfred Miller Contracting Company	1509
1450	Briney Foret Corry LLP	N/A
1106	Colette Grigsby	2200, 3028, 144
1003	Commonwealth Electric Company of the Midwest	2336, 2873
509	Department of Treasury - Internal Revenue Service	N/A
1415	Department of Treasury - Internal Revenue Service	N/A
1620	Department of Treasury - Internal Revenue Service	N/A
770	Department of Treasury - Internal Revenue Service	N/A
1827	Department of Treasury - Internal Revenue Service	N/A
1827	Department of Treasury - Internal Revenue Service	3153
1839	Department of Treasury - Internal Revenue Service	N/A
1840	Department of Treasury - Internal Revenue Service	N/A
1090	Department of Treasury - Internal Revenue Service	N/A
1129	Department of Treasury - Internal Revenue Service	N/A
1377	Department of Treasury - Internal Revenue Service	N/A
1380	Department of Treasury - Internal Revenue Service	N/A
1383	Department of Treasury - Internal Revenue Service	N/A
1393	Department of Treasury - Internal Revenue Service	N/A
1399	Department of Treasury - Internal Revenue Service	N/A
1400	Department of Treasury - Internal Revenue Service	N/A
1401	Department of Treasury - Internal Revenue Service	N/A
1409	Department of Treasury - Internal Revenue Service	N/A
1411	Department of Treasury - Internal Revenue Service	N/A
1413	Department of Treasury - Internal Revenue Service	N/A
1419	Department of Treasury - Internal Revenue Service	N/A
1420	Department of Treasury - Internal Revenue Service	N/A
939	Elmer Moore	2257
1753	Encina Development Group, LLC	2369
1499	FLNG Liquefaction 2, LLC	1187
1502	FLNG Liquefaction 2, LLC	1187
1564	FLNG Liquefaction 2, LLC by and Through its Subrogated Insurers	Disallowed per Adv. 24-3189, D.I. 65. Under appeal.
1500	FLNG Liquefaction 3, LLC	1187
1523	FLNG Liquefaction 3, LLC	1187
1579	FLNG Liquefaction 3, LLC by and Through its Subrogated Insurers	Disallowed per Adv. 24-3189, D.I. 65. Under appeal.
1443	FLNG Liquefaction, LLC	1187
1501	FLNG Liquefaction, LLC	1187
1562	FLNG Liquefaction, LLC by and Through its Subrogated Insurers	Disallowed per Adv. 24-3189, D.I. 65. Under appeal.
1693	Franchise Tax Board	N/A
1694	Franchise Tax Board	N/A
1695	Franchise Tax Board	N/A
1697	Franchise Tax Board	N/A
1698	Franchise Tax Board	N/A
1696	Franchise Tax Board	N/A
1095473	Georgia Department of Revenue	N/A
1722	Hawaii Department of Taxation	N/A
1723	Hawaii Department of Taxation	N/A
741	Idaho State Tax Commission	N/A
1125	Integrated Power Co.	2409
1666	John McDonald	1666
1689	Louisiana Department of Environmental Quality	N/A
56	Massachusetts Department of Revenue	N/A
55	Massachusetts Department of Revenue	N/A
1095416	Nebraska Department of Revenue	N/A
1675	New Hampshire Department of Revenue Administration	N/A
1095419	New Mexico Taxation and Revenue Department	N/A
1758	New York State Dept. of Tax and Finance	N/A
597	NJ Dept. of Labor, Div. Employer Accounts	N/A
613	NM Taxation & Revenue Department	N/A
1429	Nooter/Eriksen, Inc.	1404, 2779
1589	Ohio Bureau of Workers Compensation	N/A
321	Oklahoma Tax Commission	N/A
1095489	Oklahoma Tax Commission	N/A
1786	Oregon Department of Revenue	N/A
520	Oregon Department of Revenue	N/A

Claim No	Creditor Name	Pending Objection Docket No (if applicable)
536	Oregon Department of Revenue	N/A
537	Oregon Department of Revenue	N/A
540	Oregon Department of Revenue	N/A
1102	Robert Grigsby	150
1024	RYAN D CHAPMAN	121
1095446	St. Charles Parish School Board Sales and Use Tax Department	N/A
1025	State of Florida - Department of Revenue	N/A
1776	State of LA Dept. of Public Safety and Corr., OMV	N/A
1777	State of LA Dept. of Public Safety and Corr., OMV	N/A
1759	State of New Jersey - Division of Taxation Bankruptcy Unit	N/A
996	Texas Comptroller of Public Accounts	N/A
1095306	Texas Comptroller of Public Accounts	N/A
1095451	Texas Comptroller of Public Accounts	N/A
1095454	Texas Comptroller of Public Accounts	N/A
1095501	Texas Comptroller of Public Accounts	N/A
1095558	Washington Department of Revenue	N/A