

**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.)	
)	

**STIPULATION OF SETTLEMENT REGARDING THE CLAIM OF THE
DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE [CLAIM #1827]²**

This stipulation of settlement (the “**Stipulation**”) is made by and among Department of Treasury - Internal Revenue Service (the “**IRS**”) and Zachry Holdings, Inc. (“**Zachry**”) (together with Zachry’s affiliated reorganized debtors, the “**Debtors**”) (collectively “**Parties**”). The Parties hereby stipulate and agree as follows:

WHEREAS on April 8, 2025, the IRS filed a Proof of Claim [Claim No. 1827] against Zachry (the “**Claim**”);

WHEREAS on June 19, 2025, the Debtors filed the Debtors’ Objection to the IRS’s Claim [Claim No. 1827] (the “**Objection**”) (Dkt. No. 3153);

WHEREAS the Parties have reached an agreement with respect to the Claim, and have agreed to the treatment of the Claim on the terms and conditions set forth in this Stipulation.

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 No. 24-90377, Dkt. No. 2431, *Findings of Fact, Conclusions of Law, and Order (I) Approving the Debtors’ Disclosure Statement on a Final Basis and (ii) Confirming the Future Modified First Amended Joint Chapter 11 Plan of Reorganization of Zachry Holdings, Inc. and Its Debtor Affiliates*, at Art. VII.A.



NOW, THEREFORE, IT IS HEREBY STIPULATED AND AGREED:

1. Zachry agrees to pay \$401,576.71 to IRS in the form of Cash, as defined in the Plan,³ as settlement of the Claim No. 1827.

2. The Claim is withdrawn.

3. The Objection is withdrawn.

4. Kurtzman Carson Consultants, LLC (dba 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 Stipulation.

5. This Stipulation may be signed in counterparts and signatures may be delivered by fax or email, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Each of the undersigned counsel that executes this Stipulation by or on behalf of each respective Party represents and warrants that such undersigned counsel has been duly authorized and empowered to execute and deliver this Stipulation on behalf of such Party.

6. Each Party represents and warrants that it is duly authorized to enter into and be bound by this Stipulation.

7. This Stipulation constitutes the entire agreement between the Parties with respect to the subject matter hereof and shall not be modified, altered, amended, or vacated without the prior written consent of all Parties hereto.

8. Each of the Parties hereby fully, finally, and forever releases, acquits, and discharges the other Party, and each of their respective current and former officers, directors, employees, agents, attorneys, representatives, affiliates, successors, and assigns, from any and all claims, demands, liabilities, obligations, debts, damages, actions, causes of action, suits, costs,

³ *Id.* at 106, Art. II.C.

expenses, and attorneys' fees, whether known or unknown, suspected or unsuspected, fixed or contingent, liquidated or unliquidated, asserted or unasserted: (1) arising on or prior to the date hereof, and (2) relating to the Claim.

9. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Stipulation .

STIPULATED AND AGREED THIS 5th DAY OF MARCH, 2026:

/s/ D. Ryan Cordell, Jr.

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Representative of the Internal Revenue Service

Certificate of Service

I certify that on March 16, 2026, 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.