

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

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In re:	)	
	)	Chapter 11
	)	
ZACHRY HOLDINGS, INC., <i>et al.</i> <sup>1</sup>	)	Case No. 24-90377 (MI)
	)	
Reorganized Debtors.	)	(Jointly Administered)
	)	

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REORGANIZED DEBTORS' FORTIETH OMNIBUS OBJECTION  
TO CERTAIN PROOFS OF CLAIM (NON-DEBTOR CLAIMS)

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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.

A hearing will be conducted on this matter on August 4, 2025 at 10:00 a.m. prevailing Central Time, in Courtroom 404, 4<sup>th</sup> floor, 515 Rusk Street, Houston, Texas 77002. Participation at the hearing will only be permitted by an audio and video connection.

Audio communication will be by use of the Court's dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Isgur's conference room number is 205691. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Isgur's home page. The meeting code is "JudgeIsgur". Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make your appearance, click the "Electronic Appearance" link on Judge Isgur's home page. Select the case name, complete the required fields and click "Submit" to complete your appearance.

You should locate your name and claim on Schedule 1 to the Order attached to this Objection.

The above-captioned reorganized debtors (collectively, the "**Reorganized Debtors**" and prior to the Effective Date, the "**Debtors**")<sup>2</sup> represent as follows in support of this omnibus claims

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<sup>1</sup> The last four digits of Zachry Holdings, Inc.'s tax identification number are 6814. A complete list of each of the Reorganized 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 Reorganized Debtors' claims and noticing agent at [www.veritaglobal.net/ZHI](http://www.veritaglobal.net/ZHI). The location of the Reorganized Debtors' service address in these chapter 11 cases is: P.O. Box 240130, San Antonio, Texas 78224.

<sup>2</sup> The "**Effective Date**" of the Plan (defined herein) occurred on April 10, 2025, as described in the *Notice of (I) Entry of Order Approving the Debtors' Disclosure Statement on a Final Basis and Confirming the Further*



objection (this “**Objection**”), and submit the *Declaration of William Murphy in Support of the Reorganized Debtors’ Fortieth Omnibus Objection to Certain Proofs of Claim (Non-Debtor Claims)* (the “**Murphy Declaration**”) attached hereto as **Exhibit A**.

### **Relief Requested**

1. The Reorganized Debtors seek entry of an order in the form attached to this Objection (the “**Order**”) disallowing each proof of claim identified on Schedule 1 to the Order (collectively, the “**Non-Debtor Claims**”). The Reorganized Debtors believe that the Non-Debtor Claims are claims filed on account of liabilities solely incurred by non-Debtor entities.

### **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). 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 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**

5. On May 21, 2024 (the “**Petition Date**”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code commencing the above-captioned chapter 11 cases. These chapter 11 cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

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*Modified First Amended Joint Chapter 11 Plan of Reorganization of Zachry Holdings, Inc. and its Debtor Affiliates and (II) Occurrence of the Effective Date [Docket No. 2731].*

6. On July 16, 2024, the 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, December 2, 2024, December 20, 2024, and February 25, 2025 several of the Debtors filed amendments to their Schedules and Statements. *See* Docket Nos. 855-865, 1564, 1770-1775, 2401-2403.

7. 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 Debtors that arose before the Petition Date to file proof of such claim. The bar dates for filing proofs of claim related to the amended Schedules and Statements were October 4, 2024, January 2, 2025, January 21, 2025, and March 27, 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 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).

8. The Reorganized Debtors are authorized to file omnibus objections to certain claims in accordance with the procedures set forth in the omnibus claims objection procedures order [Docket No. 1209] (the “**Objection Procedures**”). To date, approximately 1,800 proofs of claim have been filed against the Debtors. The Reorganized Debtors continue to work diligently to review the proofs of claim, including any supporting documentation.

9. Between October 2024 and March 2025, the Debtors filed thirty-eight omnibus objections to various proofs of claim in accordance with the Objection Procedures. These objections were based on grounds including (i) duplicate claims, (ii) wrong debtor claims, (iii) satisfied or released claims, (iv) non-debtor claims, (v) multiple debtor claims, (vi) reclassified claims, (vii) amended claims, (viii) reduced claims, and (ix) claims with no amount asserted. The Court entered orders sustaining thirty-five of these objections.<sup>3</sup> *See* 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.

10. On February 26, 2025, the Bankruptcy Court held a combined hearing on final approval of the Disclosure Statement<sup>4</sup> and confirmation of the Plan.<sup>5</sup> The Court entered the order approving the Disclosure Statement and confirming the Plan on February 27, 2025.<sup>6</sup> The Effective Date occurred on April 10, 2025 [Docket No. 2731].

### **Objection**

11. Section 502 of the Bankruptcy Code provides that “[a] claim or interest, proof of which is filed under section 501 of this title is deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Section 502 also provides that “if such objection to a claim is made, the court . . . shall determine the amount of such claim . . . and shall allow such claim in such

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<sup>3</sup> The Debtors withdrew three of the omnibus objections. *See* Docket Nos. 1615, 1616, 1692.

<sup>4</sup> 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].

<sup>5</sup> 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].

<sup>6</sup> *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].

amount, except to the extent that such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b).

12. Bankruptcy Rule 3007 provides certain grounds upon which “objections to more than one claim may be joined in an omnibus objection,” which include when claims (1) are duplicative of other claims, (2) have been filed in the wrong case, (3) have been amended and superseded by subsequent claims, (4) are not timely filed, (5) have been satisfied or released during the chapter 11 case, (6) do not comply with the applicable rules and make the debtors unable to determine the validity of the claim, (7) are interests, rather than claims, and (8) assert priority in an amount exceeding the maximum amount under section 507 of the Bankruptcy Code. Fed. R. Bankr. P. 3007(d).

13. The Objection Procedures provide for additional grounds upon which the Debtors may object to claims, which include claims that (1) fail to specify the asserted claim amount (other than “unliquidated”), (2) have been satisfied by payment by a non-Debtor, (3) are incorrectly or improperly classified, and (4) fail to specify a Debtor or are filed against multiple Debtors. Objection Procedures ¶ 1.

14. As set forth in Bankruptcy Rule 3001(f), “[a] proof of claim executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim.” Fed. R. Bankr. P. 3001(f); *see, e.g., In re Jack Kline Co., Inc.*, 440 B.R. 712, 742 (Bankr. S.D. Tex. 2010). 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 are essential to the claim’s legal sufficiency. *See In re Fidelity Holding Co., Ltd.*, 837 F.2d 696, 698 (5th Cir. 1988).

15. 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. *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 Rev.*, 530 U.S. 15 (2000)).

### **Non-Debtor Claims**

16. The Non-Debtor Claims identified on Schedule 1 to the Order represent alleged liabilities incurred by non-Debtor entities. These non-Debtor entities were the direct counterparties to vendors and subcontractors, with each non-Debtor entity ultimately responsible for making any payments on account of these claims.

17. Accordingly, the Reorganized Debtors object to the Non-Debtor Claims. After a thorough review of the underlying proofs of claim, any supporting documentation, and the claims register, the Reorganized Debtors believe that each of the Non-Debtor Claims identified on Schedule 1 to the Order pertains solely to liabilities incurred by non-Debtor entities. The Reorganized Debtors have no legal obligation to pay these claims and are therefore not liable.

18. The Reorganized Debtors request that the Court enter an order disallowing the Non-Debtor Claims identified on Schedule 1 to the Order.

### **Reservation of Rights**

19. This Objection is limited to the grounds stated herein. It is without prejudice to the rights of the Reorganized Debtors to object to any claim on any grounds whatsoever. The Reorganized Debtors expressly reserve all further substantive or procedural objections against the Non-Debtor Claims. Nothing contained herein or any actions taken pursuant to such relief is intended or should be construed as: (a) an admission as to the validity of any prepetition claim against a Debtor or Reorganized Debtor entity; (b) a waiver of the Reorganized Debtors’ right to dispute any prepetition claim 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 in this

Objection or any order granting the relief requested by this 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 the Reorganized Debtors' rights under the Bankruptcy Code or any other applicable law.

**Separate Contested Matter**

20. To the extent that a response is filed regarding any Non-Debtor Claim and the Reorganized Debtors are unable to resolve any such response, each such Non-Debtor Claim, and the Objection as it pertains to such Non-Debtor Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the Reorganized Debtors request that any order entered by the Court regarding an objection or other reply asserted in response to this Objection be deemed a separate order with respect to each proof of claim.

**Notice**

21. The Reorganized Debtors will provide notice of this Objection to: (a) the United States Trustee for the Southern District of Texas; (b) counsel for 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 that has requested notice pursuant to Bankruptcy Rule 2002 and Bankruptcy Local Rule 9013-1(d); and (g) the affected claimants (and their counsel, where available). In light of the nature of the relief requested, no other or further notice need be provided.

*[Remainder of Page Intentionally Left Blank]*

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

Dated: June 18, 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*)  
Michael Andolina (admitted *pro hac vice*)  
Fan B. He (admitted *pro hac vice*)  
Adam Swingle (admitted *pro hac vice*)  
Barrett Lingle (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  
mandolina@whitecase.com  
fhe@whitecase.com  
adam.swingle@whitecase.com  
barrett.lingle@whitecase.com

*Counsel to the Reorganized Debtors*



**Certificate of Service**

I certify that on June 18, 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

**Exhibit A**

**Murphy Declaration**

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

In re:	)	
	)	Chapter 11
	)	
ZACHRY HOLDINGS, INC., <i>et al.</i> <sup>1</sup>	)	Case No. 24-90377 (MI)
	)	
Reorganized Debtors.	)	(Jointly Administered)
	)	

**DECLARATION OF WILLIAM B. MURPHY IN  
SUPPORT OF REORGANIZED DEBTORS' FORTIETH OMNIBUS  
OBJECTION TO CERTAIN PROOFS OF CLAIM (NON-DEBTOR CLAIMS)**

I, William B. Murphy, solely in my capacity as financial advisor to the above-captioned reorganized debtors (collectively, the **"Reorganized Debtors"** and prior to the Effective Date, the **"Debtors"**)<sup>2</sup> 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

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<sup>1</sup> The last four digits of Zachry Holdings, Inc.'s tax identification number are 6814. A complete list of each of the Reorganized 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 Reorganized Debtors' claims and noticing agent at [www.veritaglobal.net/ZHI](http://www.veritaglobal.net/ZHI). The location of the Reorganized Debtors' service address in these chapter 11 cases is: P.O. Box 240130, San Antonio, Texas 78224.

<sup>2</sup> The **"Effective Date"** of the Plan (defined in the Objection) occurred on April 10, 2025, as described in the *Notice of (I) Entry of Order Approving the Debtors' Disclosure Statement on a Final Basis and Confirming the Further Modified First Amended Joint Chapter 11 Plan of Reorganization of Zachry Holdings, Inc. and its Debtor Affiliates and (II) Occurrence of the Effective Date* [Docket No. 2731].

actions, feasibility issues, disclosure statement and plan of reorganization approval procedures and hearings, and negotiations between debtors and their creditors.

2. Contemporaneously with the filing of this Declaration, the Reorganized Debtors filed the *Fortieth Omnibus Objection to Certain Proofs of Claim (Non-Debtor Claims)* (the “**Objection**”).<sup>3</sup>

3. 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 Debtors’ liabilities. I have read the Objection and assisted in the preparation of the related Schedule setting forth the Non-Debtor Claims subject to objection.

4. The facts set forth in this Declaration are based upon my personal knowledge, personal conversations I have had with the Reorganized Debtors’ management and financial advisors, or upon my review of records kept in the ordinary course of the Reorganized Debtors’ business that were, as appropriate, reviewed by me or others under my supervision and direction. Further, I or others under my supervision and direction have reviewed and analyzed, to the extent possible, the proofs of claim filed by claimants. If called and sworn as a witness, I could and would testify competently to the matters set forth herein.

5. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. I, or others under my supervision and direction, have carefully reviewed, analyzed and discussed with the Reorganized Debtors’ management and other advisors, the relevant proofs of claim, as well as the supporting documentation provided by each claimant, if applicable.

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<sup>3</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

**Non-Debtor Claims**

6. I believe that each of the Non-Debtor Claims on Schedule 1 to the Order was wrongly filed in these Chapter 11 Cases because they are claims against non-Debtor entities, and not against any Debtor entity. These non-Debtor entities were the direct counterparties to vendor and subcontractors, with each non-Debtor entity ultimately responsible for making any payments on account of these claims.

7. Accordingly, I do not believe that the Reorganized Debtors are liable for Non-Debtor Claims. I believe that the failure to disallow the Non-Debtor Claims could result in applicable claimants receiving unwarranted recoveries against the Reorganized Debtors. Accordingly, I believe that the disallowance of the Non-Debtor Claims as set forth on Schedule 1 is appropriate.

Dated: June 18, 2025

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

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

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In re:

ZACHRY HOLDINGS, INC., *et al.*<sup>1</sup>

Reorganized Debtors.

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)  
) Chapter 11  
)  
) Case No. 24-90377 (MI)  
)  
) (Jointly Administered)  
) **Re: Docket No. \_\_\_\_**

**ORDER SUSTAINING REORGANIZED  
DEBTORS' FORTIETH OMNIBUS OBJECTION TO  
CERTAIN PROOFS OF CLAIM (NON-DEBTOR CLAIMS)**

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Upon the objection (the “**Objection**”)<sup>2</sup> of the above-captioned reorganized debtors (collectively, the “**Reorganized Debtors**”) for entry of an order (this “**Order**”) disallowing the Non-Debtor Claims, identified on **Schedule 1** 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 Reorganized Debtors’ notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and no

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<sup>1</sup> The last four digits of Zachry Holdings, Inc.’s tax identification number are 6814. A complete list of each of the Reorganized 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 Reorganized Debtors’ claims and noticing agent at [www.veritaglobal.net/ZHI](http://www.veritaglobal.net/ZHI). The location of the Reorganized Debtors’ service address in these chapter 11 cases is: P.O. Box 240130, San Antonio, Texas 78224.

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

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 Non-Debtor Claim identified on **Schedule 1** to this Order is disallowed.
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. To the extent a response is filed regarding any Non-Debtor Claim, each such Non-Debtor Claim, and the Objection as it pertains to such Non-Debtor 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 Non-Debtor Claim.
4. 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.
5. 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.

6. 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.

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

Dated: \_\_\_\_\_, 2025  
Houston, Texas

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THE HON. MARVIN P. ISGUR  
UNITED STATES BANKRUPTCY JUDGE



**Schedule 1**

**Non-Debtor Claims**

Debtors' 40th Omnibus Objection to Claims - Non-Debtor Claims

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

## Schedule 1

## Claims to be Disallowed

Ref #	Name of Claimant	Proof of Claim No.	Asserted Claim Amount	Asserted Secured Claim Amount	Asserted Admin Priority Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Reason(s) for Disallowance
1	City of Houston	1796	\$13.11	\$13.11	\$0.00	\$0.00	\$0.00	Claim support identifies Zachry Construction Corporation as tax subject, which is not a debtor entity in these Chapter 11 Cases.
2	City of Houston	82	\$0.00	UNLIQUIDATED	\$0.00	\$0.00	\$0.00	Claim support identifies Zachry Construction Corporation as tax subject, which is not a debtor entity in these Chapter 11 Cases.
3	Grayson Taxing Entities (City of Sherman And Howe ISD)	268	\$54,000.00	\$54,000.00	\$0.00	\$0.00	\$0.00	Claim support identifies Zachry Construction Corporation as tax subject, which is not a debtor entity in these Chapter 11 Cases.
4	Houston Comm Coll System	1797	\$2.43	\$2.43	\$0.00	\$0.00	\$0.00	Claim support identifies Zachry Construction Corporation as tax subject, which is not a debtor entity in these Chapter 11 Cases.
5	Houston ISD	1798	\$21.93	\$21.93	\$0.00	\$0.00	\$0.00	Claim support identifies Zachry Construction Corporation as tax subject, which is not a debtor entity in these Chapter 11 Cases.
6	Houston ISD	85	\$0.00	UNLIQUIDATED	\$0.00	\$0.00	\$0.00	Claim support identifies Zachry Construction Corporation as tax subject, which is not a debtor entity in these Chapter 11 Cases.
7	Travis County	1752	\$14,875.82	\$14,875.82	\$0.00	\$0.00	\$0.00	Claim support identifies Zachry Construction Corporation as tax subject, which is not a debtor entity in these Chapter 11 Cases.