

**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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Chapter 11

Case No. 24-90391 (MI)

**AMENDED DECLARATION OF WILLIAM B. MURPHY
IN SUPPORT OF REORGANIZED DEBTORS' OBJECTION TO
PROOF OF CLAIM NO. 723**

I, William B. Murphy, solely in my capacity as financial advisor to 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

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

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. On February 14, 2025, the Reorganized Debtors filed the *Objection to Proof of Claim No. 723* (the "**Objection**") [Dkt. 2162].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 4298.
- b. Claimant has worked for Reorganized Debtors several different times and at two different job sites, including at the Georgia Power jobsite.
- c. Claimant was originally hired by the Reorganized Debtors on January 31, 2012. Claimant's last day of work with the Reorganized Debtors was May 6, 2024.
- d. Claimant was terminated due to absenteeism. At the time of his termination, Claimant's occupational title was Helper 5.

e. The Reorganized Debtors performed a review of their payroll records, including a review by the jobsite management team, and confirmed there are no pay discrepancies related to Claimant. Claimant has been paid for all services he has performed for the Reorganized Debtors.

f. On November 1, 2024, the Reorganized Debtors' agent, Kurtzman Carson Consultants LLC dba Verita Global ("**Verita**"), attempted to contact Claimant to request additional information in an effort to evaluate the validity of the Claim. Verita called and left a voice message and sent a follow-up email to Claimant. 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: July 10, 2025

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