

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

| | | |
|--|---|--------------------------------|
| In re: |) | |
| |) | Chapter 11 |
| |) | |
| BUILDING MATERIALS HOLDING CORPORATION, et al.,¹ |) | Case No. 09-12074 (KJC) |
| |) | |
| Debtors. |) | Jointly Administered |
| |) | Ref. Docket No. 929 |

**CERTIFICATION OF COUNSEL REGARDING DEBTORS’
SIXTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

On November 13, 2009, Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (collectively, the “Debtors”), filed their Sixth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 [Docket No. 929] (the “Claims Objection”). Thereafter, the following parties (together with the Debtors, the “Parties”) filed a response to, or contacted the Debtors with an informal response regarding, the Claims Objection (collectively, the “Responses”): Pete Yanez [Docket No. 1043] (the “Yanez Response”); Pete Yanez on behalf of MWB Building Contractors Inc. [Docket No. 1044] (the “MWB Response”); and Robert R. Thomas [informal response] (the “Thomas Response”). Prior to the response deadline, no other comments or responses were received by the Debtors with respect to the Claims Objection.

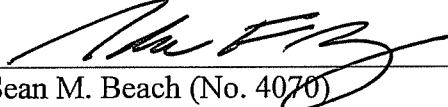
¹ The Debtors, along with the last four digits of each Debtor's tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois Framing, Inc. (4451), C Construction, Inc. (8206), TWF Construction, Inc. (3334), H.N.R. Framing Systems, Inc. (4329), SelectBuild Southern California, Inc. (9378), SelectBuild Nevada, Inc. (8912), SelectBuild Arizona, LLC (0036), and SelectBuild Illinois, LLC (0792). The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

Subsequent to the Debtors' receipt of the Responses, the Debtors withdrew, without prejudice [see Docket No. 1077], the Claims Objection solely as it pertains to Claim No. 2338 which is the subject of the Thomas Response. Additionally, the Debtors have adjourned the Claims Objection with respect to Claim Nos. 2217 and 2216 which are the subject of the Yanez Response and the MWB Response, respectively. In light of this, attached hereto as Exhibit 1 is a revised proposed form of order (the "Revised Proposed Order") for the Claims Objection.² The Debtors submit that the Revised Proposed Order is appropriate and consistent with the Claims Objection and the Parties' discussions, and that entry of the order is in the best interests of the Debtors, their estates and creditors.

Accordingly, the Debtors respectfully request the Court to enter the Revised Proposed Order at its earliest convenience without further notice or a hearing.

Dated: Wilmington, Delaware
December 15, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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----and----

GIBSON, DUNN & CRUTCHER LLP
Michael A. Rosenthal (admitted *pro hac vice*)
Matthew K. Kelsey (admitted *pro hac vice*)
Sae M. Muzumdar (admitted *pro hac vice*)
200 Park Avenue, 47th Floor

² For ease of reference, attached hereto as Exhibit 2 is a copy of the Revised Proposed Order marked against the proposed form of order filed with the Claims Objection (the "Blackline"). Although the Blackline does not include a marked copy of the exhibits to the orders, Exhibit A to the Revised Proposed Order has been modified solely to remove the claims which are the subject of the Responses.

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ATTORNEYS FOR THE DEBTORS
AND DEBTORS-IN-POSSESSION

EXHIBIT 1

Revised Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE:

**BUILDING MATERIALS HOLDING
CORPORATION, *et al.*,**¹

Debtors.

) **Chapter 11**
)

) **Case No. 09-12074 (KJC)**
)

) **Jointly Administered**
)

) **Ref. Docket Nos. 929 and _____**
)

**ORDER SUSTAINING, IN PART, DEBTORS' SIXTH OMNIBUS (SUBSTANTIVE)
OBJECTION TO CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY
CODE, BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

Upon consideration of the sixth omnibus (substantive) objection (the "Objection")² of the above-captioned debtors and debtors in possession (each, a "Debtor," and collectively, the "Debtors") for the entry of an order, pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code"), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), disallowing and expunging in full the Disputed Claims, as provided for on Exhibits A and B attached hereto; and it appearing that due and sufficient notice of the Objection has been given under the circumstances; and after due deliberation and upon the Court's determination that the relief requested in the Objection is in

¹ The Debtors, along with the last four digits of each Debtor's tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois Framing, Inc. (4451), C Construction, Inc. (8206), TWF Construction, Inc. (3334), H.N.R. Framing Systems, Inc. (4329), SelectBuild Southern California, Inc. (9378), SelectBuild Nevada, Inc. (8912), SelectBuild Arizona, LLC (0036), and SelectBuild Illinois, LLC (0792). The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

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

the best interests of the Debtors, their estates and creditors and other parties in interest; and sufficient cause appearing for the relief requested in the Objection, it is hereby:

ORDERED, ADJUDGED AND DECREED that:

1. The Objection is sustained to the extent provided for herein and on Exhibits A and B attached hereto.
2. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit A are hereby disallowed and expunged in their entirety.
3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit B under the column titled “Objectionable Claim” are hereby disallowed and expunged in their entirety.
4. The Debtors (and any successors or successors in interest) reserve any and all rights to amend, modify or supplement this Objection, and to file additional objections to any and all claims filed in these chapter 11 cases, including, without limitation, any and all claims that are the subject of the Objection.
5. The Debtors (and any successors or successors in interest) reserve any and all rights to object to any and all of the Disputed Claims on any and all grounds in any and all additional objections to claims filed in these chapter 11 cases.
6. This Court shall retain jurisdiction over any and all affected parties with

respect to any and all matters, claims or rights arising from or related to the implementation or interpretation of this Order.

Dated: Wilmington, Delaware
December _____, 2009

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

No Liability Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL.; CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS NO LIABILITY

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS |
|---|--------------|------------|----------|------------------------------------|---|
| ALBERTO, GABRIEL HERMENEGILDO C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108 | 1808 | 8/27/2009 | 09-12079 | Unsecured: \$92,939.23 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| ALBERTO, GABRIEL HERMENEGILDO C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108 | 1912 | 8/27/2009 | 09-12076 | Unsecured: \$92,939.23 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| ALBERTO, IGNACIO HERMENEGILDO C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108 | 1807 | 8/27/2009 | 09-12079 | Unsecured: \$93,023.25 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| ALBERTO, IGNACIO HERMENEGILDO C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108 | 1911 | 8/27/2009 | 09-12076 | Unsecured: \$93,023.25 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| ALLIANCE COMPONENTS LLC PO BOX 11247 CASA GRANDE AZ 85230 | 1615 | 8/26/2009 | 09-12074 | Unsecured: \$55,752.00 | Based on review of supporting documentation filed with the claim, the invoices supporting the claim are dated from 7/21/09 to 8/25/09. As such, the Debtors object to this claim based on all invoices being post-petition |

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| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS |
|---|--------------|------------|----------|------------------------------------|---|
| ANTHONY HATHAWAY IDOC AT S1C1 PO BOX 8509 BOISE ID 83707 | 1384 | 8/20/2009 | 09-12074 | Priority: \$3,107.01 | Based on review of supporting documentation filed with the claim, the claim represents the June 30, 2007 401k balance of \$3,107.01 held with ING. The Debtors contacted ING and confirmed that the claimant rolled over the vested portion of his 401k account on 7/5/07 to an IRA. As such, the Debtors hereby object to the claim based on no liability. |
| BONNEVILLE COUNTY TREASURER MARK R HANSEN - TAX COLLECTOR 605 N CAPITAL AVE IDAHO FALLS ID 83402 | 970 | 8/6/2009 | 09-12074 | Secured: \$5.40 | The assessed property is not owned by the Debtors, and therefore the Debtors object to the claim on the basis of no liability. |
| CARLOS R CARPIO CASARES 10162 GOULD ST RIVERSIDE CA 92503 | 1634 | 8/26/2009 | 09-12079 | Priority: \$8,892.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| CASTILLO, MARGARITO C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108 | 1901 | 8/27/2009 | 09-12076 | Unsecured: \$21,776.87 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| CASTILLO, MARGARITO C/O JAMES FINBERG ESQ ALTSHULER BERZON 177 POST STREET STE 300 SAN FRANCISCO CA 94108 | 2005 | 8/27/2009 | 09-12074 | Unsecured: \$21,776.87 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| CIFIAL USA, LLC P.O. BOX 534349 ATLANTA GA 30353 | 750 | 8/6/2009 | 09-12075 | Priority: \$72.18 | Claim has been satisfied pursuant to check #1000138604 on 5/1/09. As such, the Debtors object to this claim as no liability. |

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CLAIMS TO BE EXPUNGED AS NO LIABILITY

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS |
|---|--------------|------------|----------|------------------------------------|--|
| CRESCENCIO JUAREZ HERNANDEZ 748 N PAULINE ST APT B ANAHEIM CA 92805 | 1640 | 8/26/2009 | 09-12079 | Priority: \$7,995.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| ELCODORO AGUILAR 1227 W BROOK ST APT L SANTA ANA CA 92703 | 1645 | 8/26/2009 | 09-12079 | Priority: \$5,940.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| ELIAS CUEVAS H 887 CENTER ST #18 COSTA MESA CA 92627 | 1644 | 8/26/2009 | 09-12079 | Priority: \$13,975.50 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| ELIAS VARGAS 14676 CARLA JEAN MOREN VALLEY CA 92553 | 1622 | 8/26/2009 | 09-12079 | Priority: \$25,800.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| ENIO OCALI REYES 10162 GOULD ST RIVERSIDE CA 92503 | 1636 | 8/26/2009 | 09-12079 | Priority: \$13,337.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| EVERETT E MATHWIG 1100 E OREGON ST #8 KALISPELL MT 59901 | 701 | 8/5/2009 | 09-12075 | Priority: \$1,723.38 | Based on review of the Debtors' books and records the Debtors have no amounts owing to this claimant. As such, the Debtors object to this claim based on no liability. |

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| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS |
|--|--------------|------------|----------|------------------------------------|---|
| <p>GALVAN, ABNER MARQUEZ C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108</p> | 1892 | 8/27/2009 | 09-12079 | Unsecured: \$10,888.44 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| <p>GALVAN, ABNER MARQUEZ C/O JAMES FINBERG ESQ ALTSHULER BERZON 177 POST ST STE 300 SAN FRANCISCO CA 94108</p> | 2000 | 8/27/2009 | 09-12074 | Unsecured: \$10,888.44 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| <p>GAROFALO WOODWORKS LLC 3290 B ST NW UNIT E AUBURN WA 98001</p> | 551 | 8/3/2009 | 09-12075 | Priority: \$2,132.04 | The Debtors have reviewed their books and records and determined that there is no basis for this claim, as it asserts amounts owed from Lane Scezzi and Jamie Reed, who are not debtors in these chapter 11 proceedings or otherwise affiliated with the Debtors. |
| <p>GONZALES, SALVADOR C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108</p> | 1946 | 8/27/2009 | 09-12083 | Unsecured: \$14,838.78 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| <p>GONZALES, SALVADOR C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108</p> | 1950 | 8/27/2009 | 09-12076 | Unsecured: \$14,838.78 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL.; CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS NO LIABILITY

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS |
|--|--------------|------------|----------|------------------------------------|---|
| HERMILO MOREN 11571 COLLEGE ST GARDEN GROVE CA 92840 | 1625 | 8/26/2009 | 09-12079 | Priority: \$23,400.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| HERNANDEZ, ARNULFO C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108 | 1945 | 8/27/2009 | 09-12083 | Unsecured: \$54,580.95 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| HERNANDEZ, ARNULFO C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108 | 1949 | 8/27/2009 | 09-12076 | Unsecured: \$54,580.95 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| HERNANDEZ, ARNULFO C/O JAMES FINBERG ESQ ALTSHULER BERZON 177 POST ST STE 300 SAN FRANCISCO CA 94108 | 2051 | 8/27/2009 | 09-12074 | Unsecured: \$54,580.95 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| HERNANDEZ-FLORES, FRANCISCO 1102 SPRUCE ST CORONA CA 92879 | 1642 | 8/26/2009 | 09-12079 | Priority: \$5,610.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL.; CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS NO LIABILITY

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS |
|---|--------------|------------|----------|------------------------------------|--|
| HORACIO MARQUEZ 7759 LA MIRADA CIR BUENA PARK CA 90620 | 1632 | 8/26/2009 | 09-12079 | Priority: \$18,375.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| HUGO ARAMBULA 1097 N STATE #153 HEMET CA 92543 | 1633 | 8/26/2009 | 09-12079 | Priority: \$19,500.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| IGNACIO NUNEZ C 1102 SPRUCE ST CORONA CA 92879 | 1643 | 8/26/2009 | 09-12079 | Priority: \$15,708.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| JESUS ORNELAS C/O DAVID R HENRETTY OREGON LAW CENTER 921 SW WASHINGTON ST STE 516 PORTLAND OR 97205 | 2228 | 8/28/2009 | 09-12074 | Unsecured: \$12,443.00 | Based on review of the claim document, the claim asserts amounts owed for unpaid wages and penalty wages. However, there is no supporting documentation filed with the claim and per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| JOAN MANUEL NAVARRO 1243 E CYPRESS ST ANAHEIM CA 92805 | 1628 | 8/26/2009 | 09-12079 | Priority: \$4,590.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| JOSE A NIETO GONZALEZ 80150 DILLON RD CA DESERT HOT SPRING CA 92240 | 1638 | 8/26/2009 | 09-12079 | Priority: \$33,048.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
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| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS |
|--|--------------|------------|----------|------------------------------------|---|
| JOSE ANTONIO HERNANDEZ 1535 E BENMORE LN APT 2 ANAHEIM CA 92805 | 1646 | 8/26/2009 | 09-12079 | Priority: \$14,112.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| JOSE LUIS BORGES LICONA 751 N LEMON ST ANAHEIM CA 92805 | 1635 | 8/26/2009 | 09-12079 | Priority: \$20,762.50 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| JOSE O SANCHEZ C/O JAMES FINBERG, ESQUIRE ALTSHULER BERZON 177 POST STREET, SUITE 300 SAN FRANCISCO CA 94108 | 1871 | 8/27/2009 | 09-12079 | Unsecured: \$14,745.64 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| JOSE O SANCHEZ C/O JAMES FINBERG ESQUIRE ALTSHULER BERZON 177 POST STREET, SUITE 300 SAN FRANCISCO CA 94108 | 1975 | 8/27/2009 | 09-12076 | Unsecured: \$14,745.64 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| JOSE O SANCHEZ C/O JAMES FINBERG, ESQUIRE ALTSHULER BERZON 177 POST ST, SUITE 300 SAN FRANCISCO CA 94108 | 2077 | 8/27/2009 | 09-12074 | Unsecured: \$14,745.64 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |

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| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS |
|--|--------------|------------|-----------|---|---|
| JUAN VARGAS 14676 CARLA JEAN MORENO VALLEY CA 92553 | 1623 | 8/26/2009 | 09-12079 | Priority: \$13,400.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| KING COUNTY TREASURER RM 600 - 500 FOURTH AVENUE SEATTLE WA 98104 | 941 | 09-12080 | 8/10/2009 | Secured: \$464.31 Priority: \$464.31 | Based on review of the Debtor's books and records the Debtor has no amounts owing to this Claimant. The claim is for taxes on a property at 14900 Interurban Ave S., Tukwila, WA and the Debtors do not own this property. As such, the Debtors object to this claim based on no liability. |
| MANUEL GAMBOA PO BOX 1845 LA MIRADA CA 90637 | 1624 | 8/26/2009 | 09-12079 | Priority: \$14,875.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| MANUEL PINEDO GLEZ 9111 DANBY AVE SANTA FE SPRINGS CA 92670 | 1626 | 8/26/2009 | 09-12079 | Priority: \$6,720.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| MARCELO ROMERO 3146 WEST POLK AVE ANAHEIM CA 92801 | 1641 | 8/26/2009 | 09-12079 | Priority: \$22,320.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| MARGARITO CASTILLO C/O JAMES FINBERG ESQUIRE ALTSHULER BERZON 177 POST STREET SUITE 300 SAN FRANCISCO CA 94108 | 1797 | 8/27/2009 | 09-12079 | Unsecured: \$21,776.87 | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL.; CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS NO LIABILITY

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS |
|--|--------------|------------|----------|------------------------------------|---|
| MATEO HERNANDEZ 401 N ROSE ST APT A ANAHEIM CA 92805 | 1631 | 8/26/2009 | 09-12079 | Priority: \$19,525.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| MERITAGE HOMES 1800 SUTTER STREET, SUITE 500 CONCORD CA 94520 | 2472 | 8/31/2009 | 09-12084 | Unsecured: \$3,185.00 | Based on review of supporting documentation filed with the claim, the Debtors disagree that their work was defective and that it caused the alleged damage. Based on review of the Debtor's books and records, the Debtor shows no amount due to this Claimant. As such, the Debtors object to the claim based on no liability. |
| MULLEN, LEO G 1811 ROBINSON IRVING TX 75060 | 1335 | 8/18/2009 | 09-12074 | Priority: \$47,770.61 | Based on review of the claim document, the claim assets \$47,770.61 for retirement plan 401k. The 401k funds are held by Prudential Retirement, a third party. Prudential reflects an account value of \$52,111.95, as of 10/9/09, for the claimant. As such, the Debtors hereby object to the claim based on no liability. |
| MURILLO-C., MODESTO P.O. BOX 363904 N. LAS VEGAS NV 89036 | 2266 | 8/31/2009 | 09-12083 | Unsecured: \$20,273.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| NATIONWIDE INSURANCE - ATTN NATALIE KOPP CLM# 7842A595452 1100 LOCUST ST DEPT 2019 DES MOINES IA 50391 | 1292 | 8/11/2009 | 09-12075 | Priority: \$1,316.86 | Based on review of the Debtors books and records, there is no amount due to this Claimant. As such, the Debtors hereby object to the entire claim based on no liability. |
| OLIVARES, HECTOR 5005 STONEDLE DR. SALIDA CA 95368 | 1309 | 8/18/2009 | 09-12074 | Unsecured: \$20,000.00 | Based on review of the claim, the claim asserts amounts owed to claimant for not receiving pay increases and overtime pay. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS NO LIABILITY

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS |
|--|--------------|------------|----------|------------------------------------|--|
| OMAR ZUNIGA 401 N ROSE ST APT A ANAHEIM CA 92805 | 1629 | 8/26/2009 | 09-12079 | Priority: \$18,125.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| PEDRO BALTAZAR 3815 CARNELIA CT PERRIS CA 92570 | 1627 | 8/26/2009 | 09-12079 | Priority: \$3,375.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| PEREZ, DANIEL A 13373 CAMELLIA DR YUCAIPA CA 92399 | 2267 | 8/31/2009 | 09-12077 | Unsecured: \$40,873.57 | Based on review of the claim, the claim asserts amounts owed for overtime and bonus. The Debtors books and records reflect that the claimant received severance in the amount of \$6,154.00 on 2/1/2008 pursuant to a separation and release agreement in which the foregoing amount was paid to the claimant in settlement in full of all outstanding obligations owed by the Debtors to the claimant. As such, the Debtors hereby object to the claim based on no liability. |
| RODOLFO SANCHEZ 401 N ROSE ST APT A ANAHEIM CA 92805 | 1630 | 8/26/2009 | 09-12079 | Priority: \$35,100.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| SALVADOR CHAVEZ G 80150 DILLON RD DESERT HOT SPRING CA 92240 | 1637 | 8/26/2009 | 09-12079 | Priority: \$44,064.00 | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE EXPUNGED AS NO LIABILITY

NAME AND ADDRESS OF CLAIMANT CLAIM NUMBER DATE FILED CASE NO. AMOUNT AND CLASSIFICATION OF CLAIM COMMENTS

SALVADOR GONZALES
 C/O JAMES FINBERG, ESQUIRE
 ALTSHULER BERZON
 177 POST STREET, SUITE 300
 SAN FRANCISCO CA 94108

2052 8/27/2009 09-12074 Unsecured: \$14,838.78

Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant.

SERRANDO ORESO GONZALEZ
 758 W 20TH ST APT C
 COSTA MESA CA 92627

1639 8/26/2009 09-12079 Priority: \$12,960.00

Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.

STAT EXTERMINATING
 2105 W. SAN BERNARDINO ROAD
 WEST COVINA CA 91790

2167 8/28/2009 09-12074 Priority: \$2,649.00
 Unsecured: \$883.00

Based on review of supporting documentation filed with the claim, the invoice does not belong to any of the Debtors. As such, we object to this claim based on no liability.

TOLL ROADS
 PO BOX 50190
 IRVINE CA 92619

361 8/3/2009 09-12074 Priority: \$389.00

Based on review of the Debtors' books and records the Debtors have no amounts owing to this claimant. As such, the Debtors object to this claim based on no liability.

Exhibit B

Multiple Debtor Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS MULTIPLE DEBTOR CLAIMS

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | COMMENTS |
|--|---------------------|------------|----------|------------------------------------|--------------|----------|--|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | CASE NO. | |
| BARNHILL, JAMES 1104 24TH RD. GRAND JUNCTION CO 81505 | 556 | 8/3/2009 | 09-12074 | Unsecured: \$20,008.97 | 508 | 09-12075 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| DAVID ECKENRODE PO BOX 603 TEMPE AZ 85280 | 131 | 7/30/2009 | 09-12083 | Unsecured: \$30,835.11 | 130 | 09-12084 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| ECKENRODE, DAVID P.O. BOX 603 TEMPE AZ 85280 | 129 | 7/30/2009 | 09-12076 | Unsecured: \$30,835.11 | 130 | 09-12084 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| GREGG STREET LLC C/O DEAN T. KIRBY, JR KIRBY & MCGUINN, A PC 707 BROADWAY, SUITE 1750 SAN DIEGO CA 92101 | 2344 | 8/31/2009 | 09-12074 | Unsecured: \$407,808.86 | 2347 | 09-12081 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| GREGG STREET LLC C/O DEAN T. KIRBY, JR KIRBY & MCGUINN, A PC 707 BROADWAY, STE. 1750 SAN DIEGO CA 92101 | 2345 | 8/31/2009 | 09-12075 | Unsecured: \$407,808.86 | 2347 | 09-12081 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| GREGG STREET LLC C/O DEAN T. KIRBY, JR KIRBY & MCGUINN, A PC 707 BROADWAY, SUITE 1750 SAN DIEGO CA 92101 | 2346 | 8/31/2009 | 09-12076 | Unsecured: \$407,808.86 | 2347 | 09-12081 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS MULTIPLE DEBTOR CLAIMS

| OBJECTIONABLE CLAIM | | SURVIVING CLAIM | | | | |
|--|------------|-----------------|------------------------------------|--------------|----------|---|
| CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | | |
| NAME AND ADDRESS OF CLAIMANT | | | | CASE NO. | | |
| | | | | COMMENTS | | |
| LAINER ONE, LP (MASSIE & COMPANY) RICK & DEBBIE MASSIE, MASSIE KIDS IV PROPERTIES LLC, ET AL 1801 TRIBUTE ROAD SACRAMENTO CA 95815 | 8/28/2009 | 09-12074 | Unsecured: \$269,640.05 | 2127 | 09-12075 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| NOTTING HILL DECORATIVE HARDWARE P.O. BOX 1376 LAKE GENEVA WI 53147 | 8/10/2009 | 09-12074 | Priority: \$263.00 | 890 | 09-12075 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| RALPH ROAD LLC C/O DEAN T KIRBY JR KIRBY & MCGUINN APC 707 BROADWAY SUITE 1750 SAN DIEGO CA 92101 | 8/31/2009 | 09-12074 | Unsecured: \$418,408.22 | 2342 | 09-12076 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| RALPH ROAD, LLC C/O DEAN T. KIRBY, JR KIRBY & MCGUINN, A P C 707 BROADWAY, SUITE 1750 SAN DIEGO CA 92101 | 8/31/2009 | 09-12075 | Unsecured: \$418,408.22 | 2342 | 09-12076 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| RALPH ROAD, LLC C/O DEAN T. KIRBY, JR KIRBY & MCGUINN, A P C 707 BROADWAY, SUITE 1750 SAN DIEGO CA 92101 | 8/31/2009 | 09-12081 | Unsecured: \$418,408.22 | 2342 | 09-12076 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| RAMOS OIL COMPANY P.O. BOX 401 W SACRAMENTO CA 95691 | 8/20/2009 | 09-12075 | Unsecured: \$39,323.27 | 1393 | 09-12077 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE EXPUNGED AS MULTIPLE DEBTOR CLAIMS

| OBJECTIONABLE CLAIM | | SURVIVING CLAIM | | | | |
|--|------------|-----------------|------------------------------------|--------------|----------|---|
| CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | CASE NO. | COMMENTS |
| TOLL BROS INC AND/OR COLEMAN TOLL LP TOLL BROS INC C/O JOHN McDONALD ESQ 250 GIBRALTAR ROAD HORSHAM PA 19044 | 8/28/2009 | 09-12074 | Unsecured: \$643,910.58 | 2172 | 09-12083 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |

EXHIBIT 2

Blackline

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

| | | |
|---|---|--|
| IN RE: |) | |
| |) | Chapter 11 |
| BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i>,¹ |) | Case No. 09-12074 (KJC) |
| Debtors. |) | Jointly Administered |
| |) | Ref. Docket No. <u>Nos. 929 and _____</u> |
| |) | |

ORDER SUSTAINING, IN PART, DEBTORS' SIXTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE, BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1

Upon consideration of the sixth omnibus (substantive) objection (the “Objection”)² of the above-captioned debtors and debtors in possession (each, a “Debtor,” and collectively, the “Debtors”) for the entry of an order, pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), disallowing and expunging in full the Disputed Claims, as provided for on Exhibits A and B attached hereto; and it appearing that due and sufficient notice of the Objection has been given under the circumstances; and after due deliberation and upon the Court’s determination that the relief requested in the Objection is in the best interests of

¹ The Debtors, along with the last four digits of each Debtor’s tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois Framing, Inc. (4451), C Construction, Inc. (8206), TWF Construction, Inc. (3334), H.N.R. Framing Systems, Inc. (4329), SelectBuild Southern California, Inc. (9378), SelectBuild Nevada, Inc. (8912), SelectBuild Arizona, LLC (0036), and SelectBuild Illinois, LLC (0792). The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

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

the Debtors, their estates and creditors and other parties in interest; and sufficient cause appearing for the relief requested in the Objection, it is hereby:

ORDERED, ADJUDGED AND DECREED that:

1. The Objection is sustained to the extent provided for herein and on Exhibits A and B attached hereto.

~~7.2.~~ Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit A are hereby disallowed and expunged in their entirety.

~~8.3.~~ Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit B under the column titled "Objectionable Claim" are hereby disallowed and expunged in their entirety.

~~9.4.~~ The Debtors (and any successors or successors in interest) reserve any and all rights to amend, modify or supplement this Objection, and to file additional objections to any and all claims filed in these chapter 11 cases, including, without limitation, any and all claims that are the subject of the Objection.

~~10.5.~~ The Debtors (and any successors or successors in interest) reserve any and all rights to object to any and all of the Disputed Claims on any and all grounds in any and all additional objections to claims filed in these chapter 11 cases.

~~11.6.~~ This Court shall retain jurisdiction over any and all affected parties with

respect to any and all matters, claims or rights arising from or related to the implementation or interpretation of this Order.

Dated: Wilmington, Delaware
December _____, 2009

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

No Liability Claims

Exhibit B

Multiple Debtor Claims