

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 Nos. 929 and <u>1148</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

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.

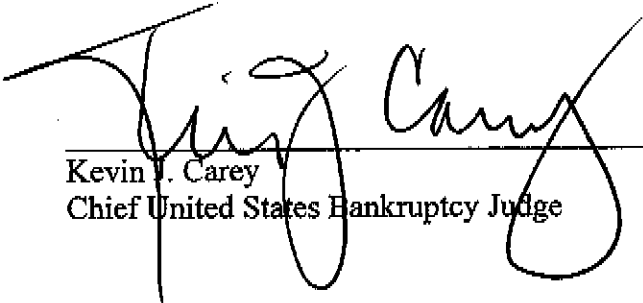
the best interests of the Debtors, their estates and creditors and other parties in interest; and sufficient cause appearing for the relief requested in the Objection, it is hereby:

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 16, 2009



Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

No Liability Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 08-12074
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	08-12079	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 7/2/109 to 8/25/08. As such, the Debtors object to this claim based on all invoices being post-petition.

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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

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 805 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 5/4/09. As such, the Debtors object to this claim as no liability.

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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: \$1,723.36	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
GALVAN, ABNER MARQUEZ C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	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.
GALVAN, ABNER MARQUEZ C/O JAMES FINBERG ESQ ALTSHULER BERZON 177 POST ST STE 300 SAN FRANCISCO CA 94108	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.
GAROFALO WOODWORKS LLC 3290 B ST NW UNIT E AUBURN WA 98001	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 Sceizi and Janie Reed, who are not debtors in these chapter 11 proceedings or otherwise affiliated with the Debtors.
GONZALES, SALVADOR C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	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.
GONZALES, SALVADOR C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	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
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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.

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NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
HORACIO MARQUEZ 7758 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 NUÑEZ 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 HERMANDEZ 1535 E BENIMORE 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	8/26/2008	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.

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
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	9/10/2009	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.

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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 asserts \$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 50381	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.

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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 92398	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 2/1/2006 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.

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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

OBJECTIONABLE CLAIM		SURVIVING CLAIM				
CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	CASE NO.	COMMENTS
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 Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor.
131	7/8/2009	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 Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor.
129	7/8/2009	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 Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor.
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 Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor.
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 Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor.
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 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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	CASE NO.	COMMENTS
			CLAIM NUMBER	CASE NO.				
LAINIER ONE, LP (MASSIE & COMPANY) RICK & DEBBIE MASSIE, MASSIE KIDS RV PROPERTIES LLC, ET AL 1801 TRIBUTE ROAD SACRAMENTO CA 95815	2128	8/28/2009	09-12074	09-12075	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.
MOTTING HILL DECORATIVE HARDWARE P.O. BOX 1376 LAKE GENEVA WI 53147	891	8/10/2009	09-12074	09-12075	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	2340	8/31/2009	09-12074	09-12076	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	2341	8/31/2009	09-12075	09-12076	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	2343	8/31/2009	09-12081	09-12076	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	1392	8/20/2009	09-12075	09-12077	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

NAME AND ADDRESS OF CLAIMANT	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 GIBBALTAR ROAD HORSHAM PA 19044	2152	8/29/2008	08-12074	Unsecured \$649,910.56	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.