

**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 No. 928
)

**ORDER SUSTAINING, IN PART, DEBTORS' FIFTH 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 fifth 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”), reclassifying, reassigning and/or otherwise modifying the Disputed Claims, as provided for on Exhibits A, B, C, D and E 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

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.

requested in the Objection is in 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, B, C, D and E 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 modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified Claim” on Exhibit A hereto.
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 are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reclassified Claim” on Exhibit B hereto and (ii) reclassified to the priority levels indicated under the column titled “Amount and Classification of Modified/Reclassified Claim” on the attached Exhibit B.
4. 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 C are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reassigned Claim” on Exhibit B hereto and (ii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled “Case No. for Modified/Reassigned Claim” on the attached Exhibit C.

5. 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 D are hereby (i) reclassified to the priority levels indicated under the column titled "Amount and Classification of Reclassified/Reassigned Claim" on Exhibit D hereto and (ii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled "Case No. for Reclassified/Reassigned Claim" on the attached Exhibit D.

6. 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 E are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled "Amount and Classification of Modified/Reclassified/Reassigned Claim" on Exhibit E hereto, (ii) reclassified to the priority levels indicated under the column titled "Amount and Classification of Modified/Reclassified/Reassigned Claim" on the attached Exhibit E and (iii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled "Case No. for Modified/Reclassified/Reassigned Claim" on Exhibit E hereto.

9. 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. 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. 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 17, 2009

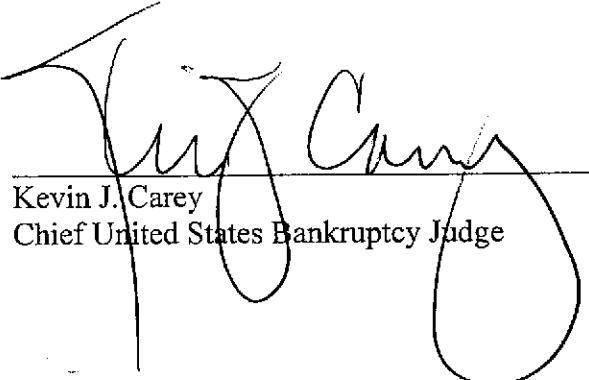

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Modified Amount Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	OBJECTIONABLE CLAIM			MODIFIED CLAIM	
		DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	REASON FOR MODIFICATION
AMERICAN BUILDING SUPPLY, INC. P.O. BOX 293030 SACRAMENTO CA 95829	2255	8/31/2009	09-12075	Priority: \$5,558.74	Priority: \$5,138.35	Based on review of supporting documentation filed with the claim and the Debtors' books and records, the claim excludes a credit to the Debtors in the amount of \$420.39. Accordingly, the claim should be reduced by that amount.
BLOCH LUMBER COMPANY ATTN JAN JERRICK CONTROLLER 123 NORTH WACKER SUITE 1350 CHICAGO IL 60606	1521	8/24/2009	09-12075	Priority: \$35,687.70	Priority: \$35,258.46	Based on review of supporting documentation filed with the claim and the Debtors' books and records, the claim excludes a credit to the Debtors in the amount of \$429.24. Accordingly, the claim should be reduced by that amount.
CASTLE DOOR & MILLWORK, INC. 7400 SAND STREET BLDG 20 FT WORTH TX 76118	2416	8/31/2009	09-12075	Unsecured: \$42,050.00	Unsecured: \$26,520.00	Based on review of supporting documentation filed with the claim and the Debtors' books and records, the claim excludes a credit to the Debtors in the amount of \$27,380 based on no liability. Based on review of the Debtors' books and records, the amount due is \$26,520.00. As such, the Debtors object to \$15,540.00.
CLARENDON AMERICA INS CO MIDLANDS CLAIM ADMINISTRATORS PO BOX 23188 OKLAHOMA CITY OK 73123	2253	8/31/2009	09-12081	Unsecured: \$5,000.00	Unsecured: \$2,187.50	Based on review of the Debtors' books and records, the Debtor shows an amount of \$2,187.50 due to this Claimant, which represents their portion of the applicable deductible being shared with Lloyds. As such, the Debtors object to \$2,812.50 of this claim based on no liability.
CLARENDON AMERICA INS CO MIDLANDS CLAIM ADMINISTRATORS PO BOX 23188 OKLAHOMA CITY OK 73123	2307	8/31/2009	09-12081	Unsecured: \$2,944.50	Unsecured: \$1,982.94	Based on review of the Debtors' books and records, the Debtor shows an amount of \$1,982.94 due to this Claimant, which represents their portion of the applicable deductible being shared with Lloyds. As such, the Debtors object to \$981.56 of this claim based on no liability.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	OBJECTIONABLE CLAIM			AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	REASON FOR MODIFICATION	MODIFIED CLAIM
		DATE FILED	CASE NO.	CLASSIFICATION OF CLAIM			
COLONIAL PACIFIC LEASING CORPORATION ATTN: TONY SHEBEK 1010 THOMAS EDISON BLVD SW CEDAR RAPIDS IA 52404	1023	8/11/2009	09-12081	Unsecured: \$41,275.04	Unsecured: \$3,440.04	Based on review of supporting documentation filed with the claim, claim asserts damages based on guaranteed purchase option in the amount of \$37,835.00. As the forklift (Serial #4570) was picked up by a transportation company arranged by GE Capital on 7/24/2009, the claim should be reduced by that amount!	
COLONIAL PACIFIC LEASING CORPORATION ATTN: TONY SHEBEK 1010 THOMAS EDISON BLVD SW CEDAR RAPIDS IA 52404	1024	8/11/2009	09-12081	Unsecured: \$41,275.04	Unsecured: \$3,440.04	Based on review of supporting documentation filed with the claim, claim asserts damages based on guaranteed purchase option in the amount of \$37,835.00. As the forklift (Serial #4563) was picked up by a transportation company arranged by GE Capital on 7/21/09, the claim should be reduced by that amount.	
COLONIAL PACIFIC LEASING CORPORATION ATTN: TONY SHEBEK 1010 THOMAS EDISON BLVD SW CEDAR RAPIDS IA 52404	1025	8/11/2009	09-12081	Unsecured: \$41,963.23	Unsecured: \$4,128.04	Based on review of supporting documentation filed with the claim, claim asserts damages based on guaranteed purchase option in the amount of \$37,835.00. As the forklift (Serial #4571) was picked up by a transportation company arranged by GE Capital on 7/24/2009, the claim should be reduced by that amount.	
DE LAGE LANDEN FINANCIAL SERVICES INC 1111 OLD EAGLE SCHOOL ROAD WAYNE PA 19087	2161	8/28/2009	09-12074	Unsecured: \$266,517.77	Unsecured: \$42,846.64	Based on review of supporting documentation filed with the claim, the claimant included refection damages for equipment being leased pursuant to agreements which have not been rejected and for which no amounts are owed. As such, claim should be reduced to damages in the amount of \$42,846.64.	
EXTERIOR WOOD INC PO BOX 206 WASHUCAL WA 98671	413	8/3/2009	09-12075	Priority: \$6,584.78	Priority: \$6,248.27	Based on review of supporting documentation filed with the claim, the claim includes the amount of \$235.51 owed for unearned discounts taken, however no support exists to verify this assertion. In addition, the amount of \$101.00 supporting the claim was paid (check #4000143976 on 08/08/2009).	

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NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	OBJECTIONABLE CLAIM			MODIFIED CLAIM	
		DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	REASON FOR MODIFICATION
GLASSCRAFT DOOR COMPANY 2002 BRITTMORE ROAD HOUSTON TX 77043	777	8/6/2009	09-12075	Priority: \$34,593.03 Unsecured: \$13,102.45	Priority: \$33,443.83 Unsecured: \$13,102.45	Based on review of supporting documentation filed with the claim, the claimant is claiming the allowed amount under section 502(b)(6) of the Bankruptcy Code, which is greater than the amount of \$1149.20. Accordingly, the claim should be reduced by that amount.
LAINER ONE, L.P. (MASSIE & CO.) RICK & DEBBIE MASSIE, MASSIE KIDS IV PROPERTIES LLC, ET AL 1801 TRIBUTE RD SACRAMENTO CA 95818	2127	8/26/2009	09-12075	Unsecured: \$241,627.55	Unsecured: \$231,716.45	Based on review of supporting documentation filed with the claim, the claimant is claiming the allowed amount under section 502(b)(6) of the Bankruptcy Code, which is greater than the amount of \$1,716.45 owed for one year of rent and prepetition rent is a general unsecured claim.
MERITAGE HOMES 1800 SUTTER STREET, SUITE 500 CONCORD CA 94520	2471	8/31/2009	09-12077	Unsecured: \$22,604.50	Unsecured: \$1,634.50	Based on review of supporting documentation filed with the claim, the Debtor disagrees 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 an amount of \$1,634.50 due to this Claimant. As such, the Debtors object to \$20,970 of this claim based on no liability.
NORTHPARK, LLC 9081 SANTA MONICA BOULEVARD LOS ANGELES CA 90069	2592	8/31/2009	09-12083	Unsecured: \$161,177.00	Unsecured: \$91,448.00	Claimant asserts claim in amount of \$161,177 on account of a) rent due under a lease agreement thru 8/31/09 in the amount of \$91,448 and b) termination damages in the amount of \$69,729. However, the lease agreement does not provide basis for asserting termination damages. Moreover, section 502(b)(6) of the Bankruptcy Code caps the claims at the greater of 1 year or 15% of the remaining lease term. Accordingly, the claim should be reduced to \$91,448.
SECAF C/O PITNEY BOWES INC ATTN: RECOVERY DEPT 27 WATERVIEW DR SHELTON CT 06484	64	7/14/2009	09-12074	Unsecured: \$3,984.34	Unsecured: \$2,804.83	Based on review of supporting documentation filed with the claim, the claim included potential cost of recovering the leased equipment in the amount of \$1,099.51. As the postage machine (Serial # 3070926) was picked up by Express Business Systems on August 31, 2009, the claim should be reduced accordingly.

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

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			MODIFIED CLAIM		
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	REASON FOR MODIFICATION
SOUTHWEST MOULDING CO, LP ATTN: CLAYTON D KETTER AKIN GUMP STRAUSS HAUSER & FIELD LLP 1700 PACIFIC AVE, STE 1400 DALLAS TX 75201	1516	8/24/2009	09-12075	Priority: \$31,859.65 Unsecured: \$1,226.26	Prioritry: \$31,760.29 Unsecured: \$1,185.11	Based on review of supporting documentation filed with the claim, the claim includes \$30,76 owed for fuel charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$30.76 of the claim is reclassified to general unsecured. In addition, based on review of the Debtor's books and records, \$34.30 of this claim represents invoices for goods received post petition: invoice 350344 for \$34.30 received on 06/16/09, and the claim excludes credits of \$106.21.
SRC DATES, LLC C/O THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2350	8/31/2009	09-12079	Unsecured: \$391,420.57	Unsecured: \$186,061.03	Based on review of supporting documentation filed with the claim, the claimant is claiming more than the allowed amount under section 502(b)(6) of the Bankruptcy Code, which is greater of 1 year or 15% of the remaining lease term. As such, claim should be reduced to \$186,061.03, which represents \$134,986.29 for one year of rent and \$1,074.74 for repair costs.
TR MILLWORK P.O. BOX 5717 MARYSVILLE CA 95901	1542	8/24/2009	09-12075	Priority: \$12,533.92	Priority: \$11,587.82	Based on review of the Debtors' books and records, the claim includes \$946.10 owed for goods or services which were received post petition on 6/16/2009. As such, claims should be reduced accordingly.
THUNDERHEAD HOLDINGS LP 7887 SAN FELIPE, SUITE 237 HOUSTON TX 77063	2461	8/31/2009	09-12075	Unsecured: \$197,558.96	Unsecured: \$166,848.44	Based on review of supporting documentation filed with the claim, the claimant is asserting a claim for repair costs in the amount of \$34,710. However, claimant does not provide documents to support damage claim.

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 CLAIMS TO BE MODIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	OBJECTIONABLE CLAIM		MODIFIED CLAIM		REASON FOR MODIFICATION
		DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	
TWC ARCHITECTURAL MOULDINGS LTD 8523 NE LOOP #410 SAN ANTONIO TX 78219	907	8/10/2009	09-12075	Priority: \$6,906.06 Unsecured: \$27,305.41	Priority: \$5,017.44 Unsecured: \$29,173.18	Based on review of supporting documentation filed with the claim, the claim includes \$1,649.72 owed for goods which were received outside the 20 days prior to the petition date, and \$225.00 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,674.72 of the claim is reclassified to general unsecured. In addition, based on review of the Debtor's books and records, \$20.85 of this claim represents goods not received. For Invoice #0000090013 in the amount of \$757.40, the debtors' books and records show good received in the amount of \$743.50 on 6/12/2008. For invoice #0000089110 in the amount of \$566.95, debtors' books and records show goods received in amount of \$560.00 on 5/05/2009. Therefore, the Debtors object to \$20.85 of the claim.

EXHIBIT B

Modified Amount, Reclassified Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			MODIFIED AND RECLASSIFIED CLAIM	
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM
AMERICAN STONE SALES INC 4040 S 300 W SALT LAKE CITY UT 84107	452	8/3/2009	09-12079	Priority: \$3,631.84 Unsecured: \$13,399.33	Priority: \$2,550.54 Unsecured: \$6,446.17
APPLE EXTERMINATING, INC. 2756 N. GREEN VALLEY PARKWAY SUITE 418 HENDERSON NV 89014	1253	8/17/2009	09-12083	Priority: \$4,332.60 Unsecured: \$10,928.84	Priority: \$9,087.74 Unsecured: \$86173.70

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM	
		DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM
BARTON TOOL SALES 415 LANTANA DR ARLINGTON TX 76018	881	8/10/2009	09-12075	Priority: \$3,256.44	Priority: \$1,560.82 Unsecured: \$1,456.77
					Based on review of supporting documentation filed with the claim, the claim includes \$373.88 owed for goods which were received outside the 20 days prior to the petition date, \$543.50 owed for services, and \$39.39 owed for freight, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,456.77 of the claim is reclassified to general unsecured. In addition, \$77.90 included with the claim was paid (check #1100001188 on 07/13/2009). And based on review of Debtors books and records, \$157.25 of the claim was received prior to the petition on 8/17/08. As such, the Debtors hereby object to \$248.85 of the claim based upon satisfaction and post petition status.
BOYETT PETROLEUM P.O. BOX 3748 MODESTO CA 95352	1561	8/25/2009	09-12075	Priority: \$4,092.20	Priority: \$1,521.71 Unsecured: \$2,413.10
					Based on review of supporting documentation filed with the claim, the claim includes \$2413.10 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2413.10 of the claim is reclassified to general unsecured. In addition, \$157.39 of the claim is for finance charges. The Debtors do not pay finance charges in the ordinary course of business, therefore the Debtors object to \$157.39 of the priority claim based on no liability.
BRANNON TIRE CORP PO BOX 2496 STOCKTON CA 95201	1482	8/24/2009	09-12075	Priority: \$2,480.00	Priority: \$240.00 Unsecured: \$1,190.00
					Based on review of supporting documentation filed with the claim, the claim includes \$380 owed for goods which were received outside the 20 days prior to the petition date, \$800 owed for services, and \$10 owed for fuel/energy charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,180 of the claim is reclassified to general unsecured. Based on review of the Debtor's books and records, the claim includes another \$1050 which the Debtors do not have as owing to the Claimant. As such, the Debtors object to \$1050 of the claim based on no liability.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			MODIFIED AND RECLASSIFIED CLAIM	
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM
BRETTHAUER OIL CO PO BOX 1293 HILLSBORO OR 97123	1121	8/14/2009	09-12075	Priority: \$5,406.64 Unsecured: \$163.42	Priority: \$4,195.62 Unsecured: \$1,211.02
BRINGARD MILL & MOULDING 2066 WEST 2200 SOUTH WEST VALLEY UT 84119	782	8/7/2009	09-12075	Priority: \$3,324.00	Unsecured: \$3,020.54
BUILDING CONCEPTS, INC. 1478 4TH ST MINDEN NV 89423	720	8/5/2009	09-12075	Priority: \$1,030.00 Unsecured: \$42.78	Unsecured: \$1,075.60

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM	
		DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM
CONSTRUCTION MONITOR PO BOX 2202 CEDAR CITY UT 84721	2196	8/28/2009	09-12075	Priority: \$972.18 Unsecured: \$964.18	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, the invoices submitted supporting the \$972.18 claim amount sum to \$964.18. As such, the Debtors hereby object to \$8.00 of the claim based on miscalculation of invoices.
CORE MATERIALS DISTRIBUTION P.O. BOX 28093 SCOTTSDALE AZ 85255	1616	8/26/2009	09-12084	Priority: \$5,980.42 Unsecured: \$25,937.38	Based on review of supporting documentation filed with the claim, the claim includes \$2599.44 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$2599.44 of the claim is reclassified to priority. Based on review of supporting documentation filed with the claim, the claim includes finance charges of \$1093.12. The Debtors do not pay finance charges in the ordinary course of business, therefore the Debtors object to \$1093.12 of the claim.
DEALERS SUPPLY COMPANY 110 SE WASHINGTON ST PORTLAND OR 97214	825	8/10/2009	09-12075	Priority: \$1,117.75 Unsecured: \$10.41	Based on review of supporting documentation filed with the claim, the claim includes \$694.00 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$694.00 of the claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claim includes finance charges of \$10.41. The Debtors do not pay finance charges in the ordinary course of business, therefore the Debtors object to \$10.41 of the claim.

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 CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			MODIFIED AND RECLASSIFIED CLAIM		
	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION	
DEL TANA ENTERPRISES 10820 NW 29 STREET MIAMI FL 33172	440	8/3/2009	Priority: \$5,274.42 Unsecured: \$1,256.33	Priority: \$3,665.89 Unsecured: \$1,256.33	Based on review of supporting documentation filed with the claim, the claim includes \$1166.42 owed for goods which were received outside the 20 days prior to the petition date and \$89.91 owed for freight and pursuant to Section 503(b)(9) of the Bankruptcy Code only goods received within 20 days prior to the petition date are valid priority claims. As such, \$1256.33 is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the priority claimed amount appears to have been miscalculated by a total amount of \$42.43. In addition, the amount of \$306.97 supporting the priority claim was paid (check # 100001188 on 07/13/2009). As such, the Debtors hereby object to \$349.40 of the priority claim based upon their satisfaction and miscalculation of the claimed amount.	
FASTENAL COMPANY ATTN LEGAL P.O. BOX 978 WINONA MN 55987	1498	8/24/2009	Priority: \$1,417.42 Unsecured: \$4,731.28	Priority: \$1,298.29 Unsecured: \$3,432.99	Based on review of supporting documentation filed with the claim, the claim includes \$95.52 owed for taxes and \$23.51 owed for freight and pursuant to section 503(b)(9) of the Bankruptcy Code only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$118.13 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claimed amount totals \$6148.70 but includes support for only \$4,31.28. Based on the Debtors' books and records the amount of the claims should be \$4731.28. As such, the Debtors hereby object to \$1417.42 of the claim.	
GAUDIN FORD 2121 E SAHARA AVE LAS VEGAS NV 89104	730	8/6/2009	Priority: \$6,155.16 Unsecured: \$5,377.56	Based on review of supporting documentation filed with the claim, the claim includes \$8155.16 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim excludes a credit owed to the Debtors of \$777.60 and therefore the Debtors object to \$777.60 of the claim based on no liability.		

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 CLAIMS TO BE MODIFIED AND RECLASSIFIED

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	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM
HAGER COMPANIES PO BOX 953057 ST LOUIS MO 63195	617	8/3/2009	09-12075	Priority: \$2,066.90 Unsecured: \$0.00	Priority: \$7,505.95 Unsecured: \$128.93
HARDWOODS SPECIALTY PRODUCTS 2700 LIND AVENUE SW RENTON WA 98057	1008	8/11/2009	09-12075	Priority: \$10,797.38 Unsecured: \$30,572.02	Priority: \$9,133.84 Unsecured: \$25,443.62
HATHAWAY & SONS, INC. PO BOX 10270 PALM DESERT CA 92255	146	7/30/2009	09-12080	Priority: \$1,719.57 Unsecured: \$0.00	Priority: \$794.25 Unsecured: \$0.00

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CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			MODIFIED AND RECLASSIFIED CLAIM		
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
HENNIS ENTERPRISES INC 3052 N VENTURA AVE VENTURA CA 93001	476	8/3/2009	09-12083	Priority: \$2,448.84 Unsecured: \$102.96	Priority: \$1,981.59 Unsecured: \$551.43	Based on review of the Debtors' books and records, the claim includes \$551.43 for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(8) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. In addition, the claim was paid (check #4400006757 on 08/02/2009). As such, the Debtors hereby object to \$18.85 of the claim based upon their satisfaction of the invoices, and \$551.43 of the claim is reclassified to general unsecured.
HOME DECOR INNOVATIONS 110 WALKER DR BRAMPTON ONTARIO L6T 4H6	1318	8/18/2009	09-12075	Priority: \$3,792.62	Priority: \$3,612.62 Unsecured: \$3,612.62	Based on review of supporting documentation filed with the claim, the claim includes \$3612.62 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3612.62 of the claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claimed amount totals \$3792.62, but support included with the claim totals 3612.62. Based on the Debtors books and records, the total due is \$3612.62. As such, the Debtors hereby object to \$180.00 of the claim based on insufficient documentation
HULL SUPPLY COMPANY, INC. 5117 CESAR CHAVEZ AUSTIN TX 78702	1410	8/20/2009	09-12075	Priority: \$2,953.00 Unsecured: \$2,557.00	Priority: \$512.00 Unsecured: \$2,588.00	Based on review of supporting documentation filed with the claim, the claim includes \$2557.00 owed for goods which were received outside the 20 days prior to the petition date and \$31.00 owed for freight charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2588.00 of the claim is reclassified to general unsecured. Based on review of the Debtors books and records, the amount of \$2410.00 supporting the claim was paid (check #1100003974 on 07/27/2009 for \$1042.00 and check #1100003532 on 7/20/2009 for \$1368.00). As such, the Debtors hereby object to \$2410.00 of the claim based upon the satisfaction of the invoices.

IN RE: BUILDING MATERIALS HOLDING CORPORATION ET AL. CASE NO. 09-12074
CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			MODIFIED AND RECLASSIFIED CLAIM	
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED RECLASSIFIED CLAIM
IDAHo STATE JOURNAL P.O. BOX 431 POCATELLO ID 83204	738	8/6/2009	09-12075	Priority: \$2,135.20 Unsecured: \$1,557.13	Priority: \$2,135.20 Unsecured: \$2,135.20
JOHNSON BROTHERS PO BOX 1836 IDAHO FALLS ID 83403	775	8/6/2009	09-12075	Priority: \$12,858.72 Unsecured: \$6,721.22	PrioritY: \$1,680.87 Unsecured: \$6,729.72

Based on review of supporting documentation filed with the claim, the claim includes \$2,135.20 owed for services and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,135.20 of the claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claimed amount totals \$3,692.33, but the amount of \$1,557.13 could not be verified by location management or the Debtor's books and records. Based on the Debtor's books and records the total due is \$2,135.20. As such, the Debtor's hereby object to \$1,557.13 of the claim based on no liability.

Based on review of supporting documentation filed with the claim, the claim includes \$672.22 owed for goods which were received outside the 20 days prior to the petition date and \$8,350 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$8728.72 of the claim is reclassified to general unsecured. Based on review of Debtor's books and records, the amount of \$11,189.35 supporting the claim was paid (check #1100004980 on 08/03/2009 and check #110002695 on 7/23/2009). As such, the Debtor's hereby object to \$1,189.35 of the claim based upon the satisfaction of the invoices.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-42074
CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			MODIFIED AND RECLASSIFIED CLAIM		
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
JR METAL EXPRESS INC 5421 E CHEYENNE AVE #200 LAS VEGAS NV 89156	175	7/30/2009	09-12083	Priority: \$22,303.99 Unsecured: \$13,561.64	Priority: \$1,739.20 Unsecured: \$13,561.64	Based on review of supporting documentation filed with the claim, the claim includes \$13426.80 owed for goods which were received outside the 20 days prior to the petition date and \$134.84 owed for taxes, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$13561.64 of the claim is reclassified to general unsecured. Based on review of Debtors books and records, the amount of \$6754.90 supporting the claim was paid check #44000032 on 08/10/2009, check #440000375 on 08/05/09 and check #44000045 in 8/20/09. In addition, insufficient claim evidence exists for the amount of \$248.25 and the Debtors books and record do not support this amount. As such, the Debtors hereby object to \$7083.15 of the claim based upon satisfaction and insufficient documentation.
KARONA, INC. B246 RELIABLE PARKWAY CHICAGO IL 60686	2126	8/28/2009	09-12075	Priority: \$2,577.00 Unsecured: \$4,393.00	Priority: \$2,011.00 Unsecured: \$4,216.00	Based on review of supporting documentation filed with the claim, the claim includes \$3722.00 owed for goods which were received outside the 20 days prior to the petition date, \$60.00 owed for other fees, and \$436.00 owed for freight, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$4218.00 of the claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claim excludes a credit owed to the Debtor of \$686.00 and appears to have been miscalculated by a total amount of \$15.00. Based on the Debtors books and records the Debtors object to \$671.00 of the claim based on no liability.
KELLEHER CORPORATION P.O. BOX 92533 LOS ANGELES CA 90009	466	8/3/2009	09-12075	Priority: \$20,527.12 Unsecured: \$7,736.67	Priority: \$12,416.05 Unsecured: \$7,736.67	Based on review of supporting documentation filed with the claim, the claim includes \$8111.07 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$8111.07 of the claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claim excludes a credit owed to the Debtor of \$374.40. Based on the Debtors books and records the Debtors object to \$374.40 of the claim based on no liability.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			MODIFIED AND RECLASSIFIED CLAIM		
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
MARK T DEFUSCO INC DBA DEFUSCO INDUSTRIAL SUPPLY PO BOX 7129 TEMPE AZ 85281	2456	8/31/2009	09-12084	Priority: \$2,256.83	Priority: \$449.60 Unsecured: \$1,595.01	Based on review of supporting documentation filed with the claim, the claim includes \$1558.60 owed for goods which were received outside the 20 days prior to the petition date and \$36.41 owed for taxes, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1595.01 of the claim is reclassified to general unsecured. Based on review of the claim, the claim excludes a credit owed to the Debtors of \$8.00 and includes legal fees for processing the bankruptcy claim totaling \$204.00 for which the Debtor has no liability. Based on the Debtors books and records the Debtors object to \$212.00 of the claim based on no liability.
MASTERPIECE STAIR, INC. 2250 S JASON ST DENVER CO 80223	1443	8/21/2009	09-12075	Priority: \$2,300.00	Unsecured: \$1,105.00	Based on review of supporting documentation filed with the claim, the claim includes the amount of \$1105.00 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. In addition, the amount of \$1195.00 supporting the priority claim was paid (check #11100007572 on 08/27/2009). As such, the Debtors hereby object to \$1195.00 of the claim based upon the satisfaction.
MIDLAND GARAGE DOOR MFG 675 12TH AVENUE NORTHEAST WEST FARGO ND 58078	636	8/4/2009	09-12075	Priority: \$25,810.71 Unsecured: \$13,572.41	Priority: \$8,636.91 Unsecured: \$26,159.05	Based on review of supporting documentation filed with the claim, the claim includes \$16396.49 owed for goods which were received outside the 20 days prior to the petition date and \$771.31 owed for freight charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$17173.80 of the claim is reclassified to general unsecured. Based on review of Debtors books and records, the amount of \$4587.16 supporting the claim was paid (check #11100756 on 07/15/2009). As such, the Debtors hereby object to \$4587.16 of the claim based upon the satisfaction.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			MODIFIED AND RECLASSIFIED CLAIM		
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
MULLIN MATTHEW B. 62 GREENS SHADE SAN ANTONIO TX 78216	952	8/10/2009	09-12074	Priority: \$ 26,206.53 Unsecured: \$ 29,206.53	Priority: \$ 26,206.53 Unsecured: \$ 29,206.53	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the total claim amount is reclassified to general unsecured. In addition, based on review of the Debtor's books and records, total claim should be increased by \$3,000 for a total claim of \$29,206.53.
NORTHWEST CRANE ATTN JACK BRECHBILL PO BOX 134 KALISPELL MT 59803	904	8/10/2009	09-12075	Priority: \$385.00 Unsecured: \$385.00	Priority: \$385.00 Unsecured: \$385.00	Based on review of supporting documentation filed with the claim, the claim includes \$385.00 owed for service, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$385.00 of the claim is reclassified to general unsecured. In addition, based on the Debtor's books and records \$385.00 of the claim has been satisfied pursuant to check #110000649 on 8/20/09. As such, the Debtors hereby object to \$385.00 of the claim based on satisfaction.
PARTS MART AUTOMOTIVE WAREHOUSE 6305 N 53RD AVE GLENDALE AZ 85301	802	8/7/2009	09-12084	Priority: \$2,203.21 Unsecured: \$2,419.08	Priority: \$1,353.54 Unsecured: \$1,445.57	Based on review of supporting documentation filed with the claim, the claimed amount totals \$4622.29. Based on review of the Debtor's books and records, \$2020.06 of the claim has been satisfied pursuant to check 7700000260 on 8/12/09. As such, the Debtors hereby object to \$2020.06 of the claim based on satisfaction of the invoices. Of the remaining \$2502.23 amount, a review of the Debtor's books and records shows that \$1269.45 are valid priority claims and \$1332.78 are general unsecured claims.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM		
		DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED RECLASSIFIED CLAIM	
ROHILCO BUSINESS SOLUTIONS 15450 SW BOONES FERRY ROAD, 9-500 LAKE OSWEGO OR 97035	1439	8/21/2009	09-12075	Priority: \$1,291.00 Unsecured: \$1,937.50	Unsecured: \$2,419.00	Based on review of supporting documentation filed with the claim, the claim asserts \$1,291.00 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,291.00 of the claim is reclassified to general unsecured. In addition, the claimed amount appears to have been miscalculated by a total amount of \$99.50 and \$10.00 was paid (check #1000136833 on 4/13/2009 for \$710.00). As such, the Debtors hereby object to \$808.50 of the claim based upon the satisfaction and miscalculation of the claimed amount.
SALT LAKE HARDWARE 14616 SO HERITAGECREST WAY BLUFFDALE UT 84065	1794	8/27/2009	09-12075	Priority: \$12,673.21 Unsecured: \$3,799.90	Priority: \$3,799.90 Unsecured: \$1,298.27	Based on review of supporting documentation filed with the claim, the claim includes \$1,277.55 owed for goods which were received outside the 20 days prior to the petition date and \$20.72 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,288.27 of the claim is reclassified to general unsecured. In addition, based on the Debtors books and records \$7245.57 of the claim has been satisfied pursuant to: check #100007641 on 8/27/09, check #100007165 on 8/24/09, check #100008134 on 8/03/09, check #100008654 on 8/31/09, check #100009389 on 9/01/09, check #100010504 on 9/17/09, check #100010938 on 9/24/09, check #100011453 on 10/19/09, check #100014833 on 10/19/09. In addition, \$302.75 of this claim represents invoices for goods received post petition: invoice 41873 received on 6/23/09, invoice 41889 received on 6/25/09, invoice 42397 received on 7/17/09, invoice 42536 received on 7/27/09, invoice 42594 received on 8/10/09, invoice 42645 received on 8/27/09. Finally, \$26.62 of the claim has insufficient documentation. As such, the Debtors hereby object to \$7,575.04 of the claim based on satisfaction of the invoices, goods received post petition, and insufficient documentation.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM		REASON FOR MODIFICATION AND RECLASSIFICATION
		DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM	
SCOTTBUE REPROGRAPHICS 133 W FIRST AVE MESA TX 85210	1728	8/27/2009	09-12084	Priority: \$542.67 Unsecured: \$473.88	Prioritly: \$1,006.80 Unsecured: \$1,006.80	Based on review of the Debtors' books and records, the claim assets amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$542.67 of the claim is reclassified to general unsecured. In addition, the Debtors' object to \$9.75 of finance charges as finance charges are not paid in the ordinary course of the Debtors business.
SCOTTBUE REPROGRAPHICS 133 W FIRST AVE MESA TX 85210	1727	8/27/2009	09-12084	Priority: \$2,706.33 Unsecured: \$8,121.59	Prioritly: \$8,740.20 Unsecured: \$8,740.20	Based on review of supporting documentation filed with the claim, the claim includes \$2,706.33 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,706.33 of the claim is reclassified to general unsecured. In addition, the claim includes finance charges of \$87.82. The Debtors do not pay finance charges in the ordinary course of business, therefore the Debtors object to \$87.72 of the claim based on no liability.
SOUTHERN TIRE MART LLC PO BOX 1000 DEPT 143 MEMPHIS TN 38148	779	8/7/2009	09-12083	Priority: \$1,849.22 Unsecured: \$5,966.00	Prioritly: \$223.90 Unsecured: \$4,236.01	Based on review of supporting documentation filed with the claim, the claimed amount totals \$7,815.22. Based on the Debtors' books and records the total amount due is \$4,468.91 and management disputes the remaining claimed liability of \$3,345.31 due to insufficient supporting documentation. As such, the Debtors hereby object to \$3,345.31 of the claim. Of the remaining \$4,468.91 amount, a review of the Debtors books and records shows that \$223.90 are valid priority claims and \$4,236.01 are general unsecured claims.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE MODIFIED AND RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			MODIFIED AND RECLASSIFIED CLAIM		
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
STANLEY FASTENING SYSTEMS DEPT LA 21034 PASADENA CA 91185	589	8/5/2009	09-12075	Priority: \$7,787.23 Unsecured: \$1,912.84	Priority: \$5,255.54 Unsecured: \$3,473.52	Based on review of supporting documentation filed with the claim, the claim includes \$3426.34 owed for goods which were received outside the 20 days prior to the petition date and \$47.18 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$253.69 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, the claim includes \$853.81 owed for goods or services which were returned and the amount of \$17.20 supporting the claim was paid (check #1100002347 on 07/20/2009 for \$114.86, \$2.34 discount taken). Therefore, based on the Debtors' books and records the Debtors object to \$971.01 of the claim.
TOP KNOBS P.O. BOX 779 BELLE MEAD NJ 08502	392	8/3/2009	09-12075	Priority: \$4,640.73	Priority: \$853.25 Unsecured: \$3,473.03	Based on review of supporting documentation filed with the claim, the claim includes \$3,316.36 owed for goods which were received outside the 20 days prior to the petition date and \$156.67 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3,473.03 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, the amount of \$216.70 supporting the claim was paid (check #1100004750 on 08/06/2009) and the claimed amount appears to have been miscalculated by \$87.75. As such, the Debtors hereby object to \$314.45 of the claim based upon their satisfaction and miscalculation of the claimed amount.
UNION PACIFIC RAILROAD COMPANY ATTN MARY ANN KIGORE 1400 DOUGLAS ST STOP 1580 OMAHA NE 68179	1608	8/26/2009	09-12075	Priority: \$25,853.11 Unsecured: \$39,913.57	Unsecured: \$1,775.00	Based on review of supporting documentation filed with the claim, the claimed amount totals \$65,766.68. Based on the Debtors books and records the total amount due is \$1,775.00.

EXHIBIT C

Modified Amount, Wrong Debtor Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE MODIFIED AND REASSIGNED TO NEW CASE NUMBER

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	OBJECTIONABLE CLAIM		MODIFIED / REASSIGNED CLAIM		REASON FOR MODIFICATION
		DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. FOR MODIFIED/REASSIGNED CLAIM	
SUNDANCE INVESTMENTS LLP C/O DAVID M PENNY COSHCO HUMPHREY LLP PO BOX 9518 BOISE ID 83707	621	7/29/2009	09-12074	Unsecured: \$285,480.75	Unsecured: \$264,220.75	09-12075
SNELL & WILMER LLP ONE ARIZONA CENTER PHOENIX AZ 85004	2144	8/28/2009	09-12076	Unsecured: \$47,399.29	Unsecured: \$34,018.69	09-12074

Based on review of supporting documentation filed with the claim, the claimant is claiming the allowed amount under section 502(b)(6) of the Bankruptcy Code, which is the rent reserved by such lease without acceleration, for the greater of one year or 15 percent, not to exceed three years of the remaining term of such lease. The debtors' books and records show a security deposit of \$21,260 which is mitigated against the claim. As such, \$264,220.75 is a general unsecured claim. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

Based on review of supporting documentation filed with the claim, there is insufficient documentation to support the claim amount. Based on review of the Debtor's books and records, the amount due is \$34,018.69. As such, the Debtors object to \$13,380.40 based on insufficient documentation and examination of the Debtor's books and records. In addition, based on review of the Debtors' books and records, claim should be against Building Materials Holding Corporation.

EXHIBIT D

Reclassified, Wrong Debtor Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			RECLASSIFIED/REASSIGNED CLAIM			
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM	CASE NO. FOR RECLASSIFIED / REASSIGNED CLAIM		
ALS MILLWORKS 4403 FIFTEENTH STREET BACLIFF TX 77518	388	8/3/2009	09-12074	Priority: \$14,098.25 Unsecured: \$8,410.71	Priority: \$11,202.40 Unsecured: \$9,308.56	09-12075	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,895.85 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
ALLIED LUMBER DEALERS, INC. 469 WEST WESLEY AVENUE DENVER CO 80223	1553	6/24/2009	09-12074	Priority: \$12,274.21 Unsecured: \$25,848.44	Priority: \$11,822.31 Unsecured: \$26,300.34	09-12075	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$451.90 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
BANNER TOOL SERVICE 6744 N 57TH AVE GLENDALE AZ 85301	2330	8/31/2009	09-12084	Priority: \$319.00	Unsecured: \$319.00	09-12083	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			RECLASSIFIED/REASSIGNED CLAIM			
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM		
				CASE NO. FOR RECLASSIFIED / REASSIGNED CLAIM	REASON FOR RECLASSIFICATION		
CERIMAK PRODUCTS 224 FALCON DRIVE OKLAHOMA CITY OK 73127	1159	8/14/2009	09-12074	Priority: \$5,676.56 Unsecured: \$3,313.55	Priority: \$2,361.01 Unsecured: \$3,313.55	09-12075	Based on review of supporting documentation filed with the claim, the claim assets amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3,313.55 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
CORDSTRAP USA INC. PO BOX 081540 RACINE WI 53408	1386	8/20/2009	09-12074	Priority: \$1,632.35 Unsecured: \$239.39	Priority: \$1,392.96 Unsecured: \$239.39	09-12075	Based on review of supporting documentation filed with the claim, the claim assets \$115 owed for freight and \$124.39 owed for taxes, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$229.39 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
MONARCH BLDG SERVICES PO BOX 26952 EL PASO TX 79926	2160	8/28/2009	09-12075	Priority: \$981.19 Unsecured: \$981.19	Unsecured: \$981.19	09-12075	Based on review of supporting documentation filed with the claim, the claim assets \$306.41 for services and \$74.78 for tax, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			RECLASSIFIED/REASSIGNED CLAIM		REASON FOR RECLASSIFICATION
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM	
NEIGHBORS COFFEE OF TEXAS ATTN ASHLEE 1167 MISSISSIPPI AVE DALLAS TX 75207	1489	8/24/2009	09-12074	Priority: \$230.14 Unsecured: \$6.44	Priority: \$223.70 Unsecured: \$6.44	Based on review of the Debtors' books and records, the claim asserts \$49 owed for taxes and \$6.95 owed for fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$6.44 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, the claim should be against BMC West Corporation.
NELSON WHOLESALE SERVICE PO BOX 370 BROWNSWOOD TX 76624	1337	8/20/2009	09-12074	Priority: \$26.83 Unsecured: \$135.81	Priority: \$591.02 Unsecured: \$135.81	Based on review of supporting documentation filed with the claim, the claim includes \$120.81 owed for goods which were received outside the 20 days prior to the petition date and \$15.00 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$135.81 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
NRW ENTERPRISES, INC DBA TEXAS STREAM 4846 SOUTH RIDGE TERRACE FORT WORTH TX 76133	1490	8/24/2009	09-12074	Priority: \$396.00 Unsecured: \$396.00	Priority: \$396.00 Unsecured: \$396.00	Based on review of supporting documentation filed with the claim, the claim includes \$182.00 owed for goods which were received outside the 20 days prior to the petition date and \$214.00 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim of \$396.00 is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			RECLASSIFIED/REASSIGNED CLAIM	
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM	CASE NO. FOR RECLASSIFIED / REASSIGNED CLAIM
PAPAGNI PACKAGING 1105 E KELSO AVE FRESNO CA 93720	357	8/3/2009	09-12074	Priority: \$340.35 Unsecured: \$180.99	09-12075
QUALITY ENVIRONMENTAL MANAGEMENT P.O. BOX 5181 MESA AZ 85211	671	8/5/2009	09-12074	Priority: \$1,046.00 Unsecured: \$1,046.00	09-12084
RENO LUMBER 680 SPICE ISLANDS DR SPARKS NV 89431	842	8/10/2009	09-12083	Priority: \$659.21 Unsecured: \$416.93	09-12077

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			RECLASSIFIED/REASSIGNED CLAIM		
	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. FOR RECLASSIFIED / REASSIGNED CLAIM	
RICHARDSON LUMBER & MFG 10100 DENTON DR DALLAS TX 75220	1041	8/12/2009	09-12074	Priority: \$4,823.19 Unsecured: \$451.27	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$340.24 owed for goods which were received outside the 20 days prior to the petition date and \$110.93 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$451.17 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
TJS WOOD PRODUCTS PO BOX 437 BAILEY CO 80421	2448	8/31/2009	Blank	Secured/Priority: \$599.40 Unsecured: \$599.40	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$599.40 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$599.40 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against EMC West Corporation.
WORLDWIDE DOOR COMPONENTS INC C/O TABATHA A LIEBERT ESQ ALLEN DEEL PA 202 S ROME AVE SUITE 100 TAMPA FL 33605	2200	8/28/2009	09-12074	Priority: \$10,273.14 Unsecured: \$11,321.50	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$10.56 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$19.56 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

Exhibit E

Modified Amount, Reclassified, Wrong Debtor Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE MODIFIED, RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

OBJECTIONABLE CLAIM				MODIFIED / RECLASSIFIED / REASSIGNED CLAIM		
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. FOR MODIFIED/RECLASSIFIED/ REASSIGNED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
APSCO, INC 742 S 2ND ST ABILENE TX 79602	1541	8/24/2009	09-12074	Priority: \$128.40 Unsecured: \$2,503.08	Priority: \$128.40 Unsecured: \$943.00	09-12075
BIG O TIRES STORE 5191 205 STRATFORD AVE DIXON CA 95620	216	7/31/2009	09-12074	Priority: \$3,848.88	Unsecured: \$3,035.78	09-12077
WESLEY KOLSTER P.O. BOX 17388 EL PASO TX 79917	873	8/10/2009	09-12074	Priority: \$1,165.00 Unsecured: \$582.50	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$3035.78 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3035.78 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes finance charges of \$97.73. Which the Debtors do not pay in the ordinary course of business, insufficient supporting documentation for \$681.95, and \$25.48 of this claim represents invoices for goods received post petition; invoices 31169 for \$25.48 received 5/18/09. As such, the Debtors hereby object to \$4661.98 of the claim. In addition, based on review of supporting documentation filed with the claim, the claim should be against Selectbuild Northern California, Inc..
						Based on review of supporting documentation filed with the claim, the claim includes \$582.50 owed for goods or services which were received post petition from 6/16/09 - 6/30/09 and as such are not a valid claim. As such, the Debtors hereby object to \$582.50 of the claim. In addition, the claim assets \$582.50 for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$582.50 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 CLAIMS TO BE MODIFIED, RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

OBJECTIONABLE CLAIM				MODIFIED / RECLASSIFIED / REASSIGNED CLAIM	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED/ REASSIGNED CLAIM
				CASE NO. FOR MODIFIED/RECLASSIFIED/ REASSIGNED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
WORKWEAR SHOE & SAFETY PO BOX 1328 ARLINGTON TX 76004	1575	8/25/2009	09-12074	Priority: \$173.17 Unsecured: \$1,285.88	Priority: \$209.97 Unsecured: \$1,075.91 Based on review of supporting documentation filed with the claim, the claim includes \$36.80 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$36.80 of the claim is reclassified to priority. In addition, the claimed amount totals \$1450.05, but the proof of claim includes support for only \$1285.88. Based on the Debtors' books and records the amount of the claim should be \$1285.88. As such, the Debtors hereby object to \$173.17 of the claim. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West.