

**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
)	
	)	Objection Deadline: January 20, 2010 at 4:00 p.m. (ET)
	)	Hearing Date: January 27, 2010 at 3:00 p.m. (ET)

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

Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (each, a "Debtor," and collectively, the "Debtors"), hereby submit this objection (the "Objection"), 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"), to each of the claims (the "Disputed Claims") listed on Exhibits A, B, C, D, E, F and G to the proposed form of order attached hereto as Exhibit 2 (the "Proposed Order"), and request the Court to enter an order disallowing and expunging, reclassifying, reassigning and/or otherwise modifying such Disputed Claims, as indicated in further detail below and on Exhibits

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.

A, B, C, D, E, F and G to the Proposed Order. In support of this Objection, the Debtors rely on the Declaration of Paul S. Street in Support of the Debtors' Ninth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 (the "Street Declaration"), a copy of which is attached hereto as Exhibit 1. In further support, the Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are section 502(b) of the Bankruptcy Code, along with Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1.

BACKGROUND

2. On June 16, 2009 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "Chapter 11 Cases"). The Debtors continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in the Chapter 11 Cases. On July 26, 2009, the Office of the United States Trustee (the "U.S. Trustee") appointed the official committee of unsecured creditors (the "Creditors' Committee").

3. The Debtors are one of the largest providers of residential building products and construction services in the United States. The Debtors distribute building materials, manufacture building components (e.g., millwork, floor and roof trusses, and wall panels), and provide construction services to professional builders and contractors through a

network of 31 distribution facilities, 43 manufacturing facilities, and five regional construction services facilities.

4. The Debtors operate under two brand names: BMC West® and SelectBuild®.

- ***BMC West.*** Under the BMC West brand, the Debtors market and sell building products, manufacture building components, and provide construction services to professional builders and contractors. Products include structural lumber and building materials purchased from manufacturers, as well as manufactured building components such as millwork, trusses, and wall panels. Construction services include installation of various building products and framing. The Debtors currently offer these products and services in major metropolitan markets in Texas, Washington, Colorado, Idaho, Utah, Montana, North Carolina, California, and Oregon.
- ***SelectBuild.*** Under the SelectBuild brand, the Debtors offer integrated construction services to production homebuilders, as well as commercial and multi-family builders. Services include wood framing, concrete services, managing labor and construction schedules, and sourcing materials. The Debtors currently offer these services in major metropolitan markets in California, Arizona, Nevada and Illinois.

5. On the Petition Date, the Debtors filed their proposed chapter 11 plan (the “Plan”) and accompanying disclosure statement (the “Disclosure Statement”). The Debtors filed several amended versions of the Plan and Disclosure Statement since that time. The Court approved the Disclosure Statement by order entered on October 22, 2009, and confirmed the Plan by order entered on December 17, 2009. To implement their restructuring, the Debtors have obtained \$80 million in debtor-in-possession financing, which the Court approved on a final basis on July 1, 2009.

BAR DATE AND PROOFS OF CLAIM

6. On June 17, 2009, this Court entered an order [Docket No. 53] appointing The Garden City Group, Inc. (“GCG”) as the claims and noticing agent in these chapter 11 cases.

GCG is authorized to maintain (i) all proofs of claim filed against the Debtors in these bankruptcy proceedings and (ii) an official claims register by docketing all proofs of claim in a claims database containing, among other things, information regarding the name and address of each claimant, the date the proof of claim was received by GCG, the claim number assigned to the proof of claim and the asserted amount and classification of the claim.

7. On July 16, 2009, this Court entered an order [Docket No. 248] (the “Bar Date Order”) (i) establishing August 31, 2009 at 4:00 p.m. (prevailing Eastern Time) (the “General Bar Date”) as the final date and time for filing proofs of claim against the Debtors’ estates on account of claims arising, or deemed to have arisen, pursuant to section 501(d) of the Bankruptcy Code prior to the Petition Date, and (ii) approving the form and manner of notice of the General Bar Date. Therein, the Court also established December 16, 2009 at 4:00 p.m. (prevailing Eastern Time) (the “Government Bar Date”) as the final date and time for any governmental unit to file proofs of claims against the Debtors’ estates on account of claims (whether secured, unsecured priority or unsecured non-priority) that arose prior to or on the Petition Date.

8. Additionally, pursuant to the Bar Date Order, any entity asserting a claim (a “Rejection Damages Claim”) against the Debtors’ estates in connection with the Debtors’ rejection of an executory contract and/or unexpired lease under section 365 of the Bankruptcy Code prior to the confirmation of a chapter 11 plan was required to file a proof of claim on or before the later of (i) the General Bar Date or (ii) 4:00 p.m. (prevailing Eastern Time) on the date that is thirty (30) days after entry of an order approving the rejection of such executory contract and/or unexpired lease pursuant to which the entity asserting the Rejection Damages Claim is a

party (the “Rejection Bar Date,” and together with the General Bar Date and the Government Bar Date, the “Bar Date”).

9. Pursuant to the Bar Date Order, actual notice of the Bar Date was sent to (i) all known entities holding potential prepetition claims and their counsel (if known); (ii) all parties that have requested notice in these cases; (iii) all equity security holders; (iv) the U.S. Trustee; (v) the Securities and Exchange Commission; and (vi) all taxing authorities for the jurisdictions in which the Debtors do business. In addition, notice of the Bar Date was published in the national edition of the *Wall Street Journal* and local editions of *LA Times*, *Sun-Sentinel*, *Miami Herald*, *Impacto USA*, *Las Vegas Review-Journal*, *El Tiempo*, *Arizona Republic*, and *Prensa Hispana*. Affidavits of service and publication [Docket Nos. 296, 366-68, 411, 498-501, and 524] confirming such actual notice and publication of the Bar Date have been filed with this Court.

RELIEF REQUESTED

10. By this Objection, the Debtors request the Court to enter an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, disallowing and expunging, reclassifying, reassigning and/or otherwise modifying each of the Disputed Claims, as indicated in further detail below and on Exhibits A, B, C, D, E, F and G to the Proposed Order.

11. In accordance with Local Rule 3007-1(e)(i)(E), the Debtors believe that this Objection complies in all respects with Local Rule 3007-1.

A. Modified Amount Claims

12. The Debtors have reconciled the claims identified under the column titled “Objectionable Claim” on Exhibit A to the Proposed Order (the “Modified Amount Claims”)

against their books and records. The claimants asserting the Modified Amount Claims asserted an amount that was higher than the amount of liability reflected in the Debtors' books and records. Consequently, the Debtors believe that the amount of the Modified Amount Claims should be 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 to the Proposed Order. The Debtors believe that Exhibit A to the Proposed Order contains the appropriate amounts of liability for the Modified Amount Claims. Any failure to modify these claims as set forth herein and on Exhibit A to the Proposed Order will result in the applicable claimant receiving an unwarranted recovery against the Debtors' estates to the detriment of other creditors in these chapter 11 cases.

13. Accordingly, the Debtors hereby object to the Modified Amount Claims and request the Court to enter an order reducing the value of such claims, as provided for on Exhibit A to the Proposed Order.

B. Modified Amount, Reclassified Claims

14. The claimants asserting the claims identified under the column titled "Objectionable Claim" on Exhibit B to the Proposed Order (the "Modified Amount, Reclassified Claims") asserted that all or a portion of their claims are entitled to secured or priority status. After reconciling the Modified Amount, Reclassified Claims (and the materials submitted in support thereof) against their books and records, the Debtors have determined that the priority level of the Modified Amount, Reclassified Claims should be adjusted. Specifically, the Modified Amount, Reclassified Claims are not entitled, under the Bankruptcy Code or otherwise, to the secured or priority status set forth in each claimant's proof of claim. As a result, the Debtors believe that these claims should be reclassified as indicated in the "Amount and

Classification of Modified/Reclassified Claim” column on Exhibit B to the Proposed Order. Any failure to do so would award the claimants undue secured or priority status to the detriment of other creditors in these bankruptcy cases.

15. Additionally, the claimants asserting the Modified Amount, Reclassified Claims asserted an amount that was higher than the amount of liability reflected in the Debtors’ books and records. As a result, the Debtors believe the amount of such claims should be modified by reducing or fixing the amounts thereof to the dollar values listed under the column titled “Amount and Classification of Modified/Reclassified Claim” on Exhibit B to the Proposed Order. Any failure to modify these claims as set forth herein and on Exhibit B to the Proposed Order will result in the applicable claimant receiving an unwarranted recovery against the Debtors’ estates to the detriment of other creditors of the Debtors’ estates.

16. Accordingly, the Debtors hereby object to the Modified Amount, Reclassified Claims and request the Court to enter an order reclassifying and reducing the value of such claims, as provided for on Exhibit B to the Proposed Order.

C. Modified Amount, Wrong Debtor Claims

17. The claims listed on Exhibit C to the Proposed Order (the “Modified Amount, Wrong Debtor Claims”) were filed by the claimants against the Debtors identified by the case numbers listed under the column titled “Objectionable Claim” on Exhibit C to the Proposed Order. After reviewing their books and records, the Debtors believe that they have determined the appropriate Debtors that the Modified Amount, Wrong Debtor Claims should have been filed against. As a result, the Debtors have listed a new case number for each of these claims under the column titled “Case No. for Modified/Reassigned Claim” on Exhibit C to the Proposed Order. The Debtors believe that any failure to reassign the Modified Amount, Wrong

Debtor Claims to the correct Debtor entities would result in claims being improperly asserted against the estates of certain Debtors.

18. In addition, the claimants asserting the Modified Amount, Wrong Debtor Claims asserted an amount that was higher than the amount of liability reflected in the Debtors' books and records. As a result, the Debtors believe that the amount of these claims should be modified by reducing or fixing the amount to the dollar values listed under the column titled "Amount and Classification of Modified/Reassigned Claim" on Exhibit C to the Proposed Order. Any failure to modify these claims in this manner will result in the applicable claimant receiving an unwarranted recovery against the Debtors' estates to the detriment of other creditors in these chapter 11 cases.

19. Accordingly, the Debtors hereby object to the Modified Amount, Wrong Debtor Claims and request the Court to enter an order reassigning them to the appropriate case numbers and reducing the amounts thereof, as provided for on Exhibit C to the Proposed Order.

D. Reclassified, Wrong Debtor Claims

20. The claimants asserting the claims identified under the column titled "Objectionable Claim" on Exhibit D to the Proposed Order (the "Reclassified, Wrong Debtor Claims") asserted that all or a portion of their claims are entitled to secured or priority status. After reconciling the Reclassified, Wrong Debtor Claims (and the materials submitted in support thereof) against their books and records, the Debtors have determined that the priority level of these claims should be adjusted. Specifically, these claims are not entitled, under the Bankruptcy Code or otherwise, to the secured or priority status set forth in each claimant's proof of claim. The Debtors therefore believe that such claims should be reclassified as indicated in the "Amount and Classification of Reclassified/Reassigned Claim" column on Exhibit D to the

Proposed Order. Any failure to do so would award the claimants undue secured or priority status to the detriment of other creditors of these bankruptcy estates.

21. Also, the Reclassified, Wrong Debtor Claims were filed by the claimants against the Debtors identified by the case numbers listed under the column titled “Objectionable Claim” on Exhibit D. After reviewing their books and records, the Debtors believe that they have determined the correct Debtor entities that these claims should have been filed against. Consequently, the Debtors have listed a new case number for each Reclassified, Wrong Debtor Claim under the column titled “Case No. of Reclassified/Reassigned Claim” on Exhibit D to the Proposed Order. The Debtors believe that any failure to reassign these claims in this manner would lead to claims being improperly asserted against incorrect Debtor entities.

22. Accordingly, the Debtors hereby object to the Reclassified, Wrong Debtor Claims and request the Court to enter an order reclassifying such claims and reassigning them to the appropriate case numbers, as provided for on Exhibit D to the Proposed Order.

E. Modified Amount, Reclassified, Wrong Debtor Claims

23. The claimants asserting the claims identified under the column titled “Objectionable Claim” on Exhibit E to the Proposed Order (the “Modified Amount, Reclassified, Wrong Debtor Claims”) asserted that all or a portion of their claims are entitled to secured or priority status. After reconciling the Modified Amount, Reclassified, Wrong Debtor Claims (and the materials submitted in support thereof) against their books and records, the Debtors have determined that the priority level of these claims should be adjusted. Specifically, these claims are not entitled, under the Bankruptcy Code or otherwise, to the secured or priority status set forth in each claimant’s proof of claim. The Debtors therefore believe that such claims should be reclassified as indicated in the “Amount and Classification of Modified/Reclassified/Reassigned

Claim” column on Exhibit E to the Proposed Order. Any failure to do so would award the claimants undue secured or priority status.

24. Additionally, the claimants asserting the Modified Amount, Reclassified, Wrong Debtor Claims asserted an amount that was higher than the amount of liability reflected in the books and records of the Debtors. As a result, the amount of these claims should be modified by reducing or fixing the amount to the dollar values listed under the column titled “Amount and Classification of Modified/Reclassified/Reassigned Claim” on Exhibit E to the Proposed Order. Any failure to modify these claims in this manner would result in the applicable claimant receiving an unwarranted recovery against the Debtors’ estates.

25. Furthermore, the Modified Amount, Reclassified, Wrong Debtor Claims were filed by the claimants against the Debtors identified by the case numbers listed under the column titled “Objectionable Claim” on Exhibit E. After reviewing their books and records, the Debtors believe that they have determined the appropriate Debtors that these claims should have been filed against. Therefore, the Debtors have listed a new case number for each of these claims under the column titled “Case No. for Modified/Reclassified/Reassigned Claim” on Exhibit E to the Proposed Order. Any failure to reassign these claims to the appropriate Debtors would result in claims being improperly asserted against certain Debtor entities.

26. Accordingly, the Debtors hereby object to the Modified Amount, Reclassified, Wrong Debtor Claims and request the Court to enter an order reclassifying and reducing the value of such claims and reassigning them to the appropriate case numbers, as provided for on Exhibit E to the Proposed Order.

F. No Liability Claims

27. After reconciling each of the Disputed Claims (and the materials submitted in support thereof) against their books and records, the Debtors have determined that they are not liable with respect to the claims identified on Exhibit F to the Proposed Order (the “No Liability Claims”). Upon review of the No Liability Claims, the Debtors simply cannot justify these claims as valid. Thus, the Debtors believe that the No Liability Claims identified on Exhibit F should be disallowed and expunged in their entirety. Any failure to disallow such claims would result in the applicable claimants receiving an unwarranted recovery against the Debtors’ estates to the detriment of other creditors in these chapter 11 cases.

28. Accordingly, the Debtors hereby object to the No Liability Claims and request the Court to enter an order disallowing and expunging in full each of these claims, as provided for on Exhibit F to the Proposed Order.

G. Multiple Debtor Claims

29. The claimants asserting the claims listed on Exhibit G to the Proposed Order (the “Multiple Debtor Claims”) filed identical claims against multiple Debtors. After a review of their books and records, the Debtors have determined that the claims listed under the column titled “Objectionable Claim” in Exhibit G were filed against the wrong Debtor. As indicated in the column titled “Surviving Claim” on Exhibit G, each claimant has a surviving claim filed against the correct Debtor. The Debtors believe that it was not the intention of the claimants asserting the Multiple Debtor Claims to seek a double recovery against the Debtors’ estates. Rather, the claimants may not have known which Debtor to assert their claim against and therefore filed multiple claims against multiple Debtors. Regardless of the claimants’ reason for filing the Multiple Debtor Claims, only one claim against the appropriate Debtor entity

should be allowed for each claimant, and any failure to disallow the Multiple Debtor Claims would result in the applicable claimants receiving an unwarranted double recovery against the Debtors' estates.

30. Accordingly, the Debtors hereby object to the Multiple Debtor Claims and request the Court to enter an order disallowing in full and expunging each of these claims, as provided for on Exhibit G to the Proposed Order.

RESERVATION OF RIGHTS

31. The Debtors expressly reserve the right to amend, modify or supplement this Objection, and to file additional objections to any claims filed in these chapter 11 cases, including, without limitation, any and all claims which are the subject of this Objection.

NOTICE

32. Notice of this Objection will be provided to: (i) the U.S. Trustee; (ii) counsel to the Creditors' Committee; (iii) counsel to Wells Fargo Bank, as agent under the Debtors' Prepetition Credit Agreement and DIP Facility (as defined in the Plan); (iv) claimants whose Disputed Claims are subject to this Objection; and (v) all parties entitled to notice under Local Rule 2002-1(b). In light of the nature of the relief requested herein, the Debtors submit that no other or further notice is necessary.

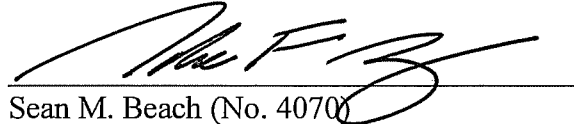
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CONCLUSION

WHEREFORE, the Debtors respectfully request the Court to enter an order, substantially in the form attached hereto as Exhibit 2, sustaining this Objection in all respects and granting such other and further relief as the Court deems just and proper.

Dated: Wilmington, Delaware
December 23, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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ATTORNEYS FOR DEBTORS
AND DEBTORS IN POSSESSION

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

In re:	)	Chapter 11
)	
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹	)	Case No. 09-12074 (KJC)
)	
Debtors.	)	Jointly Administered
)	
	)	Objection Deadline: January 20, 2010 at 4:00 p.m. (ET)
	)	Hearing Date: January 27, 2010 at 3:00 p.m. (ET)

NOTICE OF DEBTORS' NINTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE, BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1

TO: (I) THE OFFICE OF THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE; (II) COUNSEL TO THE CREDITORS' COMMITTEE; (III) COUNSEL TO WELLS FARGO BANK, AS AGENT UNDER THE DEBTORS' PREPETITION CREDIT AGREEMENT AND DIP FACILITY; (IV) CLAIMANTS WHOSE DISPUTED CLAIMS ARE SUBJECT TO THIS OBJECTION; AND (V) ALL PARTIES ENTITLED TO NOTICE UNDER RULE 2002-1(b) OF THE LOCAL RULES OF BANKRUPTCY PRACTICE AND PROCEDURE FOR THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (collectively, the "Debtors") have filed the attached **Debtors' Ninth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1** (the "Objection").

PLEASE TAKE FURTHER NOTICE that any responses (each, a "Response") to the attached Objection must be filed with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801 on or before **4:00 p.m (ET) on January 20, 2010** (the "Response Deadline"). You must also serve a copy of any Response upon the undersigned counsel to the Debtors so that the Response is received on or before the Response Deadline.

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.

PLEASE TAKE FURTHER NOTICE that any Response must contain, at a minimum, the following:

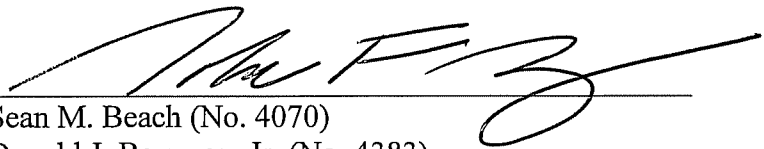
- (a) a caption setting forth the name of the Bankruptcy Court, the case number and the title of the Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the Disputed Claim, if applicable;
- (c) a concise statement setting forth the reasons why the Disputed Claim should not be disallowed or modified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the responding party will rely in opposing the Objection;
- (d) all documentation or other evidence of the Disputed Claim or assessed value, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, upon which the responding party will rely in opposing the Objection at the hearing;
- (e) the address(es) to which the Debtors must return any reply to the Response, if different from that presented in the Disputed Claim; and
- (f) the name, address and telephone number of the person (which may be the claimant or its legal representative) possessing ultimate authority to reconcile, settle or otherwise resolve the Disputed Claim or Response on behalf of the responding party.

PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON JANUARY 27, 2010 AT 3:00 P.M. (ET) BEFORE THE HONORABLE KEVIN J. CAREY AT THE BANKRUPTCY COURT, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DELAWARE 19801.

PLEASE TAKE FURTHER NOTICE that if you fail to respond on or before the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or a hearing.

Dated: Wilmington, Delaware
December 23, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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ATTORNEYS FOR THE DEBTORS
AND DEBTORS-IN-POSSESSION

EXHIBIT 1

Street Declaration

**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)
	)	Jointly Administered
Debtors.)	
)	

**DECLARATION OF PAUL S. STREET IN SUPPORT OF THE DEBTORS’
NINTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

I, Paul S. Street, pursuant to 28 U.S.C. § 1746, declare:

1. I am Senior Vice President, Chief Administrative Officer, General Counsel, and Corporate Secretary of Building Materials Holding Corporation, a corporation organized under the laws of the State of Delaware and one of the above-captioned debtors and debtors in possession (collectively, the “Debtors”). In this capacity I am familiar with the Debtors’ day-to-day operations, businesses, financial affairs and books and records.

2. In this capacity, I am one of the individuals primarily responsible for overseeing the claims reconciliation and objection process in the Debtors’ chapter 11 cases. I have read the Debtors’ Ninth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the

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.

Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1 (the “Objection”),² and am directly, or by and through my personnel or agents, familiar with the information contained therein, the proposed form of order (the “Proposed Order”) and the exhibits attached thereto. I am authorized to execute this Declaration on behalf of the Debtors.

3. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Debtors’ estates in these chapter 11 cases. The claims were carefully reviewed and analyzed in good faith, utilizing due diligence by the appropriate personnel, including the Debtors’ claims agent, The Garden City Group, Inc. (“GCG”). These efforts resulted in the identification of the “Modified Amount Claims,” “Modified Amount, Reclassified Claims,” “Modified Amount, Wrong Debtor Claims,” “Reclassified, Wrong Debtor Claims,” “Modified Amount, Reclassified, Wrong Debtor Claims,” “No Liability Claims” and “Multiple Debtor Claims,” as defined in the Objection and identified respectively on Exhibits A, B, C, D, E, F and G to the Proposed Order.

4. The information contained on Exhibits A, B, C, D, E, F and G to the Proposed Order is true and correct to the best of my knowledge.

5. The Debtors have reviewed their books and records and determined that the claims identified on Exhibit A to the Proposed Order should be modified to the amounts listed therein. Accordingly, to prevent the claimants from receiving an unwarranted recovery against the Debtors’ estates, to the detriment of other creditors in these cases, the Debtors seek to reduce the value of the Modified Amount Claims, as provided for on Exhibit A to the Proposed Order.

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

6. The Debtors have reviewed their books and records and determined that the claims identified on Exhibit B to the Proposed Order should be modified and reclassified as provided for therein in order to prevent the claimants from receiving an unwarranted recovery and undue secured or priority status to the detriment of other creditors of the Debtors' estates. As a result, the Debtors seek to both reduce the value of and reclassify the Modified Amount, Reclassified Claims.

7. After reviewing their books and records, the Debtors have determined that the claims listed on Exhibit C to the Proposed Order were filed against the wrong Debtor entity. The Debtors therefore seek to reassign the Modified Amount, Wrong Debtor Claims to the case numbers for the appropriate Debtor entities in order to prevent the claims from being improperly asserted against certain Debtor entities. The Debtors have also determined, after a review of their books and records, that the Modified Amount, Wrong Debtor Claims should be modified to the amounts listed on Exhibit C to the Proposed Order in order to prevent the claimants from receiving an unwarranted recovery from the Debtors' estates.

8. The Debtors have reviewed their books and records and determined that the claims identified on Exhibit D to the Proposed Order should be reclassified as set forth therein in order to prevent the claimants from receiving undue secured or priority status. The Debtors have also determined that the Reclassified, Wrong Debtor Claims were filed against the incorrect Debtor entity. Therefore, in an effort to prevent the claimants from receiving undue secured or priority status and a recovery against the incorrect Debtor entity, the Debtors seek to reclassify the Reclassified, Wrong Debtor Claims and assign them to the case numbers for the appropriate Debtor entities.

9. After a review of their books and records, the Debtors have determined that, in order to prevent the claimants asserting the Modified Amount, Reclassified, Wrong Debtor Claims from receiving an unwarranted recovery, undue secured or priority status and a recovery against the estate of the incorrect Debtor entity, it is necessary to reduce in value, reclassify and reassign to the case numbers for the appropriate Debtor entities the Modified Amount, Reclassified, Wrong Debtor Claims, as provided for on Exhibit E to the Proposed Order.


10. The Debtors have reviewed their books and records and determined that they have no record of any liability on account of the claims identified on Exhibit F to the Proposed Order. Accordingly, to prevent the claimants from receiving an unwarranted recovery against the Debtors' estates, the Debtors seek to expunge and disallow in full the No Liability Claims.

11. The Debtors have reviewed the claims docket as well as their books and records and determined that the claimants asserting the claims identified on Exhibit G to the Proposed Order filed identical claims against multiple Debtors. The Debtors have determined that these claims are duplicative of other claims that were filed against the correct Debtor entity. The Debtors therefore seek to expunge and disallow in full the Multiple Debtor Claims

Signature page follows

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information and belief.

Executed on December 23, 2009



Paul S. Street

EXHIBIT 2

Proposed Order

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

IN RE: BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i> ¹ <p style="text-align: center;">Debtors.</p>)))))))))	Chapter 11 Case No. 09-12074 (KJC) Jointly Administered Ref. Docket No. _____
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ORDER SUSTAINING DEBTORS’ NINTH 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 ninth 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, reclassifying, reassigning and/or otherwise modifying the Disputed Claims, as provided for on Exhibits A, B, C, D, E, F and G 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

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.

determination that the relief 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.
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 C 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. of 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.

7. 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 F are hereby disallowed and expunged in their entirety.

8. 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 G under the column titled “Objectionable Claim” are hereby disallowed and expunged in their entirety.

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
January _____, 2010

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

----- OBJECTIONABLE CLAIM -----

----- MODIFIED CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	REASON FOR MODIFICATION
CITY OF FORT COLLINS 330 S COLLEGE FORT COLLINS CO 80522	1211	8/17/2009	09-12075	Unsecured: \$2,826.90	Unsecured: \$2,027.47	Based on review of the debtors' books and records, \$315.19 of the claim was paid pursuant to check #890000819 on 8/26/2009. As such, the Debtors' hereby object to \$315.19 of the claimed based on satisfaction.
HIDELL HARDWARE CO INC. 3605 INWOOD ROAD DALLAS TX 75205	377	8/3/2009	09-12075	Priority: \$983.00 Unsecured: \$3,393.50	Priority: \$516.00 Unsecured: \$3,393.50	Based on review of the Debtors' books and records, \$467.00 of the claim represents invoices for goods received post petition: invoice 00344131N for \$160.00 received on 6/22/09, invoice 00344141N for \$124.00 received on 6/22/09, and invoice 00344231N for \$183.00 received on 6/25/09. As such, the Debtors hereby object to \$467.00 of the claim.
LOCK MARKETING GREATER SAN ANTONIO BUILDER ASSOCIATION 414 BALFOUR DRIVE SAN ANTONIO TX 78239	1049	8/12/2009	09-12075	Unsecured: \$1,240.00	Unsecured: \$465.00	Based on review of supporting documentation filed with the claim, 2 and 1/2 of the invoice totals are for post petition months, totaling \$775. Based on review of supporting documentation filed with the claim, the claim amount should be \$465 (month of May and 1/2 of June).
MARTOR USA 1440 N KINGSBURY ST CHICAGO IL 60642	1168	8/14/2009	09-12074	Unsecured: \$147.02	Unsecured: \$2.94	Based on review of supporting documentation filed with the claim, the amount of \$144.08 supporting the claim is based on a post petition invoice and was paid pursuant to check #1100005663 on 08/13/2009. As such, the Debtors' hereby object to \$144.08 of the claim based on satisfaction.
POST COMPANY PO BOX 1800 IDAHO FALLS ID 83403	1409	8/20/2009	09-12075	Unsecured: \$2,413.36	Unsecured: \$1,856.00	Based on review of the Debtors' books and records, the claim amount of \$1,856 is still owing and \$57.36 was satisfied by check # 1100011420 on 9/24/09 for \$57.36. As such, the Debtors object to \$557.36 of the claim based upon satisfaction.
RIO SALADO LANDFILL CO 2915 WEST PIMA PHOENIX AZ 85009	448	8/3/2009	09/12084	Unsecured: \$75.00	Unsecured: \$20.00	Based on review of supporting documentation filed with the claim, the amount of \$55 supporting the claim is based on a post petition invoice and was paid pursuant to check #8990000474 on 8/19/09. As such, the Debtors' hereby object to \$65 of the claim based on satisfaction.

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

----- OBJECTIONABLE CLAIM ----- MODIFIED CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	REASON FOR MODIFICATION
V-1 PROPANE 1770 N HOLMES AVE IDAHO FALLS ID 83403	1294	8/18/2009	09-12075	Unsecured: \$1,204.10	Unsecured: \$866.23	Based on review of the Debtors' books and records, \$337.77 of the claim was satisfied pursuant to check #110006779 on 8/20/2009. As such, the Debtors' hereby object to \$337.77 of the claim based on satisfaction.
WESTERN STATES EQUIPMENT PO BOX 38 BOISE ID 83707	1368	8/20/2009	09-12075	Unsecured: \$643.96	Unsecured: \$114.91	Based on review of supporting documentation filed with the claim \$529.05 of the claimed amount is for post petition invoices (invoice #150049765 6/25/09, invoice #150050240 7/22/09, and invoice #150050241 7/22/09). As such, the Debtors object to \$529.05 of the claim.
XEROX CORP XEROX CAPITAL SERVICES LLC ATTN VANESSA ADAMS 1301 RIDGEVIEW DRIVE-450 LEWISVILLE TX 75057	2576	8/28/2009	09-12074	Unsecured: \$41,475.04	Unsecured: \$25,822.14	Based on review of supporting documentation filed with the claim, the claim includes amounts for equipment not rejected. Based on review of the claim, the amount due for rejected equipment and prepetition invoices is \$25,822.14. As such, the Debtors object to \$15,652.90 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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM		REASON FOR MODIFICATION AND RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM	AMOUNT AND CLASSIFICATION OF CLAIM
A1 MECHANICAL INC 5985 S POLARIS AVE LAS VEGAS NV 89118	1446	8/21/2009	09-12083	Priority: \$286.04 Unsecured: \$281.25	Based on review of supporting documentation filed with the claim, the claim includes \$281.25 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, \$281.25 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 \$4.79 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$4.79 of the claim.
A1 MECHANICAL INC 5985 S POLARIS AVE LAS VEGAS NV 89118	1413	8/21/2009	09-12083	Priority: \$2,186.55 Unsecured: \$2,150.00	Based on review of supporting documentation filed with the claim, the claim includes \$2150.00 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, \$2150.00 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 \$36.55 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$36.55 of the claim.
ANDERSEN DISTRIBUTION INC DBA ANDERSEN LOGISTICS ATTN A/R MGMT SPECIALIST MN126-0116 100 FOURTH AVE N BAYPORT MN 55003	2634	9/17/2009	09-12075	Priority: \$20,561.02 Unsecured: \$41.34 Priority: \$15,861.88 Unsecured: \$126.54	Based on review of supporting documentation filed with the claim, the claim includes \$85.20 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, \$85.20 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$4613.94 of this claim represents invoices for goods received post petition: invoice 4072182 for \$4613.94 received on 6/18/2009. As such, the Debtors hereby object to \$4613.94 of the claim based on the fact that such amount is asserted on account of post-petition invoices.

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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM		REASON FOR MODIFICATION AND RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM	AMOUNT AND CLASSIFICATION OF CLAIM
BELL CEMENT TOOLS 11036 NORTH 22ND AVENUE PHOENIX AZ 85029	1540	8/24/2009	09-12084	Priority: \$1,042.52 Unsecured: \$3,865.06	Priority: \$1,062.21 Unsecured: \$3,993.67
BLDG WORKS USA PO BOX 166828 IRVING TX 75016	726	8/6/2009	09-12075	Unsecured: \$649.50	Priority: \$105.63 Unsecured: \$1,280.41
BOYETT PETROLEUM PO BOX 3748 MODESTO CA 95352	1580	8/25/2009	09-12075	Priority: \$3,323.54 Unsecured: \$944.60	Priority: \$4,404.72

Based on review of supporting documentation filed with the claim, the claim includes \$19.69 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, \$19.69 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim amount totals \$5055.88 but includes support for only \$4907.58. As such, the Debtors hereby object to \$148.30 of the claim.

Based on review of supporting documentation filed with the claim, the claim includes \$105.63 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, \$105.63 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$1271.94 of the unsecured claim is based on post petition invoices and has been satisfied pursuant to check 1100004493 on 8/6/09, and a credit of \$535.40 of this unsecured portion of the claim represents invoices for goods received post petition: invoice 5339 for a credit of \$129.46 received on 6/24/09, and invoice 5340 for a credit of \$405.94 received on 6/24/09. As such, the Debtors hereby object to \$736.54 of the claim based on satisfaction.

Based on review of supporting documentation filed with the claim, the claim includes \$944.60 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, \$944.60 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 \$136.58 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$136.58 of the claim.

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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
CARDLOCK FUELS SYSTEM, INC PO BOX 4159 ORANGE CA 92663	1551	8/13/2009	09-12079	Priority: \$5,964.90 Unsecured: \$635.89	Priority: \$4,950.46 Unsecured: \$635.89	Based on review of supporting documentation filed with the claim, the claim includes \$32.84 owed for other fees, and \$603.05 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, \$635.89 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$378.55 of the claim is based on post petition invoices and has been satisfied pursuant to check 4400002 on 8/3/09. As such, the Debtors hereby object to \$378.55 of the claim based on satisfaction.
DIVERSIFIED CONSTRUCTION SUPPLY P.O. BOX 94106 LAS VEGAS NV 89193	2367	8/31/2009	09-12083	Priority: \$56.89 Unsecured: \$1,003.15	Unsecured: \$348.89	Based on review of supporting documentation filed with the claim, the claim includes \$4.09 owed for taxes and \$52.80 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, \$56.89 of the claim is reclassified to general unsecured. In addition, based on review of Debtors' books and records, the claim includes invoice 12482 for \$711.15, which location management disputes as a liability. As such, the Debtors hereby object to \$711.15 of the claim.
EIGHTYNINE A, LLC 6795 S. HART AVE #102 TEMPE AZ 85283	1718	8/27/2009	09-12084	Secured: \$6,340.77 Priority: \$6,635.13 Unsecured: \$5,767.33	Priority: \$42.56 Unsecured: \$4,724.77	Based on review of supporting documentation filed with the claim, the claim includes \$42.56 owed for goods which were received inside 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, \$42.56 of the claim is reclassified to priority. In addition, based on review of the Debtors' books and records, \$6340.77 of the priority claim has been satisfied pursuant to a first day motion: check 6000002600 on 9/7/09, and \$1000 of this unsecured portion of the claim represents invoices for goods received post petition: invoice 7673 for \$500.00 received on 8/25/09, and invoice 7674 for \$500.00 received on 8/25/09. Also, based on review of supporting documentation filed with the claim, the claimed amount totals \$18743.23 but includes support for only \$12108.10. As such, the Debtors hereby object to \$6340.77 based on satisfaction, \$1000 based on no liability, and \$6635.13 based on insufficient documentation.

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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM		REASON FOR MODIFICATION AND RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM
FURNITURE TECHNICIANS OF HOUSTON INC 6102 BRITTMOORE STE Q HOUSTON TX 77041	2418	8/31/2009	09-12075	Priority: \$297.50	Unsecured: \$292.50
GCR TIRE CENTER 3100 N FREEWAY FORT WORTH TX 76111	408	8/3/2009	09-12075	Priority: \$2,533.02	Priority: \$40.00 Unsecured: \$583.33
IDAHO NORTHERN & PACIFIC RAILROAD 119 N COMMERCIAL EMMETT ID 83617	1321	8/18/2009	09-12075	Priority: \$418.27	Unsecured: \$400.00

Based on review of supporting documentation filed with the claim, the claim includes \$295.20 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, \$292.50 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 \$5.00 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$5.00 of the claim.

Based on review of supporting documentation filed with the claim, the claim includes \$537.50 owed for goods which were received outside the 20 days prior to the petition date, \$.83 owed for taxes, \$10.00 owed for fuel/energy charges, and \$35.00 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, \$583.33 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$75.70 of the claim in based on post petition invoices which have been satisfied pursuant to check 1100005009 on 8/10/09, and \$1833.99 of the claim liability is disputed by the Debtors. As such, the Debtors hereby object to \$1833.99 of the claim based on no liability and \$75.70 based on satisfaction.

Based on review of supporting documentation filed with the claim, the claim includes \$400 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, \$400 of the claim is reclassified to general unsecured. In addition, the claimed amount totals \$418.27, but includes support for only \$400, and the Debtors' books and records indicate that \$400 is due and owing. As such, the Debtors hereby object to \$18.27 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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.			
AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION				
ISSAQUAH LUMBER COMPANY 5728 EASTLAKE SAMMAMISH PKWY SE ISSAQUAH WA 98029	253	7/31/2009	09-12075	Priority: \$3,260.08 Unsecured: \$2,601.15	Based on review of supporting documentation filed with the claim, the claim includes \$2462.30 owed for goods which were received outside the 20 days prior to the petition date and \$138.85 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, \$2601.15 of the claim is reclassified to general unsecured. Based on review of the Debtors' books and records, \$29.00 of the claim is based on a post petition invoice and has been satisfied pursuant to check 1100001280 on 7/31/09. As such, the Debtors hereby object to \$29.00 of the claim based on satisfaction of the invoices.	
LES SCHWAB WAREHOUSE CENTER INC PO BOX 5350 BEND OR 97708	2580	8/27/2009	09-12075	Secured: \$6,777.48 Unsecured: \$0.00	Priority: \$1,052.23 Unsecured: \$5,489.40	Based on review of supporting documentation filed with the claim, the Claimant does have any lien rights and therefore the claim should be not be secured. As such the claim is reclassified to general unsecured. However, based on review of supporting documentation filed with the claim, the claim includes \$1052.23 owed for goods which were received inside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1052.23 of the claim is reclassified to priority. In addition, based on review of supporting documentation filed with the claim, the claim includes finance charges of \$235.85 which the debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$235.85 of the claim
OFFICEMAX ATTN: CREDIT 263 SHUMAN BLVD NAPERVILLE IL 60563	9	6/23/2009	09-12075	Priority: \$12,425.07	Priority: \$6,949.32 Unsecured: \$3,782.54	Based on review of supporting documentation filed with the claim, the claim includes \$3326.11 owed for goods which were received outside the 20 days prior to the petition date, \$3.95 owed for services, and \$452.48 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, \$3782.54 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$1693.21 of the claim is based on post petition invoices and has been satisfied pursuant to check 888000027 on 7/9/09 and check 1100000982 on 7/9/09. As such, the Debtors hereby object to \$1693.21 of the claim based on satisfaction.

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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM		REASON FOR MODIFICATION AND RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM	AMOUNT AND CLASSIFICATION OF CLAIM
OLYMPIC REPROGRAPHICS 2730 OCCIDENTAL AVENUE S SEATTLE WA 98134	223	7/31/2009	09-12075	Unsecured: \$26.22	Secured: \$33.22
SANDERSON FORD 6300 N 51ST AVE GLENDALE AZ 85301	803	8/7/2009	09-12084	Priority: \$226.35 Unsecured: \$341.11	Priority: \$567.46 Unsecured: \$261.67
SIGNATURE BRASS CO 22809 S MUSTANG ROAD #A FRANKFORT IL 60423	694	8/5/2009	09-12075	Priority: \$23.19 Unsecured: \$994.51	Priority: \$243.89 Unsecured: \$822.85
SMISHER HYGIENE FRANCHISE TRUST 4725 PIEDMONT ROW DR #400 CHARLOTTE NC 28210	630	8/4/2009	09-12075	Priority: \$166.00 Unsecured: \$909.56	Priority: \$423.49 Unsecured: \$903.48

Based on review of supporting documentation filed with the claim, the Claimant does have any lien rights and therefore the entire claim amount is reclassified to general unsecured. In addition, the claim includes finance charges of \$7. The Debtors do not pay finance charges in the ordinary course of business, and therefore the Debtors object to \$7 of the claim based on no liability.

Based on review of supporting documentation filed with the claim, the claim includes \$321.85 owed for goods which were received outside the 20 days prior to the petition date and \$19.26 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, \$341.11 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$261.67 of the claim is based on post petition invoices and has been satisfied pursuant to check 770000262 on 8/12/09 and check 770000229 on 8/7/09. As such, the Debtors hereby object to \$261.67 of the claim.

Based on review of supporting documentation filed with the claim, the claim includes \$203.81 owed for goods which were received outside the 20 days prior to the petition date, \$8.64 owed for taxes, \$5.00 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, \$217.45 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 \$49.04 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$49.04 of the claim.

Based on review of supporting documentation filed with the claim, the claim includes \$237.84 owed for services and \$19.65 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, \$257.49 of the claim is reclassified to general unsecured. In addition, the claimed amount totals \$1,326.97, but includes support for only \$423.49. Based on a review of the Debtors' books and records, the amount due is \$1,075.56. As such, the Debtors hereby object to \$251.41 of the claim.

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

OBJECTIONABLE CLAIM _____ MODIFIED AND RECLASSIFIED CLAIM _____

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
TIRE DISTRIBUTION SYSTEMS INC DEPT 530 DENVER CO 80291	2169	8/28/2009	09-12075	Priority: \$234,95 Unsecured: \$155.83	Priority: \$25.00 Unsecured: \$356.54	Based on review of supporting documentation filed with the claim, the claim includes \$234.95 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, \$234.95 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes \$25.00 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$25.00 of the claim is reclassified to priority. Also, based on review of supporting documentation filed with the claim, the claim includes the amount of \$9.24 which the vendor has sent written confirmation was a miscalculation. As such, the Debtors hereby object to \$9.24 of the claim.
VALLEY SAW SERVICE INC 712 NORTH 35TH AVE PHOENIX AZ 85009	2207	8/28/2009	09-12084	Priority: \$608.75	Priority: \$5.00 Unsecured: \$485.25	Based on review of supporting documentation filed with the claim, the claim asserts priority status under section 507(a)(4) of the Bankruptcy Code, but the claimant is not an employee of, or otherwise affiliated with, the Debtors and is therefore not entitled to priority under section 507(a)(4). However, the claim does include certain amounts entitled to priority under section 503(b)(9) of the Bankruptcy Code. As such, \$485.25 of the claim is reclassified to general unsecured. In addition, \$115.50 of this claim represents an invoice for goods received post petition: invoice 308020 for \$115.50 received on 6/16/09. Accordingly, the Debtors hereby object to \$115.50 of the claim.
ZIP CLEANERS 61 N GILMER ST KILLEEN TX 76541	801	8/7/2009	09-12075	Priority: \$659.27	Unsecured: \$647.33	Based on review of supporting documentation filed with the claim, the claim includes \$647.33 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, \$647.33 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 \$11.94 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$11.94 of the claim.

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 A NEW CASE NUMBER

----- OBJECTIONABLE CLAIM ----- MODIFIED/REASSIGNED CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED / REASSIGNED CLAIM	CASE NO. FOR MODIFIED/ REASSIGNED CLAIM	COMMENTS
DAHILL PO BOX 314 SAN ANTONIO TX 78292	1075	8/13/2009	No debtor identified	Unsecured: \$2,233.37	Unsecured: \$1,219.26	09-12075	Based on review of the Debtors' books and records \$1,219.26 is owing to this claimant. As such, the Debtors object to the remaining \$1,014.11 of the claim based on no liability. The debtor paid 1/2 of the June invoices (post petition) that were included with the claim and the claimant did not include a \$944.65 credit with the claim. Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
EL PASO TRIAD PO BOX 314 SAN ANTONIO TX 78292	1074	8/13/2009	No debtor identified	Unsecured: \$211.09	Unsecured: \$0.00	09-12075	Based on review of the Debtors' books and records, the claimed amount has been satisfied pursuant to check #1100017016 on 11/4/2009 for \$211.09. As such, the Debtors hereby object to the claim based on satisfaction. Based on review of supporting documentation filed with the claim, the claim should be against BMC West 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 A NEW DEBTOR

----- OBJECTIONABLE CLAIM ----- RECLASSIFIED / REASSIGNED CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED / REASSIGNED CLAIM	CASE NO. OF RECLASSIFIED / REASSIGNED CLAIM	COMMENTS
BASALITE BLOCK PO BOX 419074 RANCHO CORDOVA CA 95741	517	8/3/2009	No debtor identified	Unsecured: \$485.78	Priority: \$242.89 Unsecured: \$242.89	09-12075	Based on review of supporting documentation filed with the claim, \$242.89 of the claim is for goods delivered inside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, goods received within the 20 days prior to the petition date are valid priority claims. As such, \$242.89 of the claim is reclassified to priority.
CORDSTRAP USA, INC. P.O. BOX 081340 RACINE WI 53408	1389	8/20/2009	09-12074	Priority: \$11,622.27	Priority: \$5,214.67 Unsecured: \$5,407.60	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$4692.19 owed for goods which were received outside the 20 days prior to the petition date, \$12.78 owed for taxes, and \$702.63 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, \$5407.60 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.
DISCOUNT AUTO ELECTRIC & RADIATOR SRV 935 8TH ST MODESTO CA 95354	1469	8/24/2009	09-12074	Priority: \$419.25	Priority: \$386.88 Unsecured: \$32.40	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$32.40 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, \$32.40 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 BMC West.

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

		OBJECTIONABLE CLAIM		RECLASSIFIED / REASSIGNED CLAIM			
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED / REASSIGNED CLAIM	CASE NO. OF RECLASSIFIED / REASSIGNED CLAIM	COMMENTS
DOUBLE T CONSTRUCTION, INC. 3728 POINTER ST BELTON TX 76513	707	8/5/2009	09-12074	Priority: \$160.80	Unsecured: \$160.80	09-12075	Based on review of supporting documentation filed with the claim, the claim includes 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. Based on review of supporting documentation filed with the claim, the claim should be against BMC West.
DUNPHYS EXTERMAPEST INC PO BOX 2317 CATHEDRAL CITY CA 92235	1418	8/21/2009	09-12082	Priority: \$132.00	Unsecured: \$132.00	09-12080	Based on review of supporting documentation filed with the claim, the claim includes amounts owed 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, the entire claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the debt belongs to TWF Construction, Inc.
FRISCO LAWN AND POWER EQUIP 8850 MAIN ST FRISCO TX 75034	793	8/7/2009	09/12074	Priority: \$124.62	Unsecured: \$124.62	09-12075	Based on review of supporting documentation filed with the claim, the claim includes a \$40 fee and \$84.62 for goods delivered 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 the debtors' books and records, the debt belongs to BMC West Corporation.

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

OBJECTIONABLE CLAIM		RECLASSIFIED / REASSIGNED CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED / REASSIGNED CLAIM	CASE NO. OF RECLASSIFIED / REASSIGNED CLAIM	COMMENTS
SOLVENT RECY CLEAN INC 1850 W BROADWAY STE 110 PHOENIX AZ 85041	364	8/9/2009	09-12074	Priority: \$111.00 Unsecured: \$111.00	Unsecured: \$111.00	09-12084	Based on review of supporting documentation filed with the claim, the claim includes amounts owed 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, 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 Arizona LLC.
VAN RYLIN ASSOCIATES INC P.O. BOX 36953 TUCSON AZ 85470	870	8/10/2009	09/12075	Priority: \$36.00	Unsecured: \$36.00	09-12084	Based on review of supporting documentation filed with the claim, the claim includes amounts owed 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, 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 Arizona, LLC.
VERNON COMPANY P.O. BOX 600 DEPT C NEWTON IA 50208	992	8/10/2009	No debtor identified	Priority: \$4,895.21	Priority: \$1,569.60 Unsecured: \$3,325.61	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$3,071.06 owed for goods which were received outside the 20 days prior to the petition date, \$117.20 owed for taxes, and \$137.35 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, \$3,325.61 of the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM		RECLASSIFIED / REASSIGNED CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED / REASSIGNED CLAIM	CASE NO. OF RECLASSIFIED / REASSIGNED CLAIM	COMMENTS
WHITEHALL PRODUCTS, LLC 1625 WARNER ST. WHITEHALL MI 49461	256	7/51/2009	09/12074	Priority: \$614.85 Unsecured: \$1,288.53	Priority: \$520.50 Unsecured: \$1,382.88	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$79.35 owed for freight and \$15.00 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, \$94.35 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.

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	AMOUNT AND CLASSIFICATION OF MODIFIED/ RECLASSIFIED/ REASSIGNED CLAIM	CASE NO. FOR MODIFIED/ RECLASSIFIED/ REASSIGNED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
FRAZEE PAINT & WALLCOVERING FILE # 53408 LOS ANGELES CA 90074	2583	8/25/2009	No debtor identified	Priority: \$2,073.59 Unsecured: \$5,327.95	Unsecured: \$2,986.89	09-12083	Based on review of supporting documentation filed with the claim, there is insufficient evidence to determine the validity and classification of the claim. Based on the Debtors' books and records, the total amount due this claimant is \$2986.89 general unsecured. As such, the Debtors object to \$4414.63 of the claim based on insufficient documentation. In addition, based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.
HEARTLAND LABEL PRINTERS, INC. D.B.A. HEARTLAND BUSINESS SYSTEMS AVASTONE TECHNOLOGIES LLC 1700 STEPHEN ST, PO BOX 347 LITTLE CHUTE WI 54140	735	8/6/2009	09-12074	Priority: \$603.20 Unsecured: \$832.96	Priority: \$72.76 Unsecured: \$812.21	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$14.25 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, \$14.25 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes NSF charges of \$35.00 which the Debtors do not pay in the ordinary course of business and based on a review of Debtors' books and records, \$516.19 of the claim is based on post petition invoices and has been satisfied pursuant to ACH #11103576 on 9/14/09. As such, the Debtors hereby object to \$551.19 of the claim. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

Exhibit F

No Liability Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
ALDANA, ANDRES C/O JAMES FINBERG ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	2014	8/27/2009	09-12074	Unsecured: \$7,458.11	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
ALDANA, ANDRES C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	1806	8/27/2009	09-12079	Unsecured: \$7,458.11	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
ALDANA, EDUARDO C/O JAMES FINBERG ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	2012	8/27/2009	09-12074	Unsecured: \$8,572.67	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
ALDANA, MOISES C/O JAMES FINBERG ESQ ALTSHULER BERZON 177 POST ST STE 300 SAN FRANCISCO CA 94108	2013	8/27/2009	09-12074	Unsecured: \$4,371.62	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
ALDANA, MOISES C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	1805	8/27/2009	09-12079	Unsecured: \$4,371.62	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
ALUMINIUM SCREEN MANUFACTURING CO P.O. BOX 849889 DALLAS TX 75284	1525	8/24/2009	09-12083	Priority: \$3,061.26 Unsecured: \$9,565.85	Based on review of supporting documentation filed with the claim and the Debtors' books and records, the claim has been satisfied pursuant to check 5900006382 on 9/15/09, as the related invoices are post-petition. As such, the Debtors hereby object to the claim based on no liability.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
BASALITE BLOCK PO BOX 419074 RANCHO CORDOVA, CA 95741-9074	518	8/03/09	09-12075	Priority: \$242.89	Based on review of supporting documentation filed with the claim, the same support is included with claim #517 which is being amended to be \$242.89 priority and \$242.89 general unsecured. As such, the debtors object to this claim as to be satisfied by claim #517.
BURGARELLO ALARM INC PO BOX 2883 SPARKS NV 89432	430	8/3/2009	09-12075	Unsecured: \$135.20	Based on review of supporting documentation filed with the claim, the amount asserted is for an alarm system on a property no longer owned by the Debtors. Based on a review of the Debtors' books and records, there is no amount due to this claimant. As such, the debtors object to this claim based on no liability.
CARTRIDGE WORLD 606 S WALNUT AVENUE, SUITE 500 NEW BRAUNFELS TX 78130	799	8/7/2009	09/12075	Priority: \$216.50	Based on review of the Debtors' books and records, \$216.50 of the claim is based on a post petition invoice that has been satisfied pursuant to check 1100012184 on 10/1/09. As such, the Debtors hereby object to \$216.50 of the claim based on satisfaction of the invoices.
CHUCK MACRUM 916 38TH AVE CT GREELEY CO 80634	727	8/6/2009	09-12075	Unsecured: \$509.48	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.
CLEOTILDE HERNANDEZ C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, SUITE 300 SAN FRANCISCO CA 94108	2092	8/27/2009	09-12074	Unsecured: \$5,400.45	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
DOM CONSTRUCTION 22525 7TH AVE S DES MOINES WA 98198	550	8/3/2009	No Debtor Identified	Unsecured: \$0.00	Claimant has indicated that no amounts are due and owing from the Debtors' estates and therefore the claim should be disallowed and expunged

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
E & D COMPANY 4843 N 29TH E IDAHO FALLS ID 83401	579	8/3/2009	No Debtor Identified	Unsecured: \$0.00	Claimant has indicated that no amounts are due and owing from the Debtors' estates and therefore the claim should be disallowed and expunged
EDUARDO ALDANA C/O JAMES FINBERG ESQUIRE ALTSHULER BERZON 177 POST STREET SUITE 300 SAN FRANCISCO CA 94108	1804	8/27/2009	09-12079	Unsecured: \$8,572.67	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
EXECUTIVE PLAN SERVICES 9300 MANSFIELD RD STE 302 SHREVEPORT LA 71118	444	8/3/2009	No Debtor Identified	Unsecured \$0.00	Claimant has indicated that no amounts are due and owing from the Debtors' estates and therefore the claim should be disallowed and expunged
FARNSWORTH WHOLESAL CO 27 W BASELINE RD GILBERT AZ 85233	481	8/3/2009	09-12084	Unliquidated	The claim asserts no value on the face of the claim, but does attach certain invoices. However, based on review of the Debtors' books and records, the Debtors believe no amounts are due and owing to this claimant. As such, the Debtors object to this claim based on no liability.
H E GROUP 1546 N 25TH E IDAHO FALLS ID 83401	368	8/3/2009	09-12075	Unsecured: \$995.00	Based on review of supporting documentation filed with the claim, the invoice allegedly supporting the claim is for the period 7/1/09 to 8/31/09. As such, the Debtors object to this claim based on the fact that all amounts asserted are post petition obligations, if anything.
HERNANDEZ, CLEOTILDE C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	1886	8/27/2009	09-12079	Unsecured: \$5,400.45	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
HERNANDEZ, CLEOTILDE C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	1990	8/27/2009	09-12076	Unsecured: \$5,400.45	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
JOHN ROSS COMPANY INC 345 OAK FOREST HIGHLAND VILLAGE TX 75077	643	8/3/2009	09-12075	Unsecured: \$0.00	Claimant has indicated that no amounts are due and owing from the Debtors' estates and therefore the claim should be disallowed and expunged
KOCH & COMPANY 1809 NORTH ST SENECA KS 66538	294	7/31/2009	09-12075	Priority: \$943.41	Based on review of the Debtors' books and records, \$943.41 represents invoices for goods received post petition: invoice 0000555341 for \$943.41 received on 6/22/09. As such, the Debtors hereby object to \$943.41 of the claim.
MCMMASTER CARR SUPPLY CO PO BOX 5370 PRINCETON NJ 08543	75	7/14/2009	09-12176	Unsecured: \$103.69	Based on review of the filed claim, the claimed debtor (Case No. 09-12176, D X Tech) is not a debtor in this case. As such, the Debtors object to this claim based on no liability.
NELSON FLEET SERVICE LLC PO BOX 16560 BOISE ID 83715	855	8/10/2009	09-12075	Unsecured: \$0.00	Claimant has indicated that no amounts are due and owing from the Debtors' estates and therefore the claim should be disallowed and expunged.
PELCH & RICHARDSON ENTERPRISE INC PO BOX 649 RIVERTON UT 84065	1483	8/24/2009	09-12075	Priority: \$18,163.75	Based on review of supporting documentation filed with the claim and the Debtors' books and records, the Debtors do not believe that they have any liability on account of the claim and therefore object to the entire claim on the basis of no liability.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
PRAXAR DISTRIBUTION INC C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM MD 21094	2496	8/31/2009	09-12074	Priority: \$1,200.00	Based on review of supporting documentation filed with the claim, the claim includes cylinder charges of \$1,200.00. The Debtors do not pay cylinder charges in the ordinary course of business, and therefore object to the entire claim on the basis of no liability.
RSC EQUIPMENT RENTAL INC 3200 HARBOR LANE #100 MINNEAPOLIS MN 55447	915	8/10/2009	09-12085	Unsecured: \$864.27	Based on review of supporting documentation filed with the claim, both invoices are post petition (7/16/09 and 7/17/09). As such, the Debtors object to this claim based on the fact that all amounts asserted are post petition obligations, if anything.
STATEWIDE ENVIRONMENTAL P.O. BOX 2077 GILBERT AZ 85299	697	8/5/2009	09-12084	Unsecured: \$0.00	Claimant has indicated that no amounts are due and owing from the Debtors' estates and therefore the claim should be disallowed and expunged
SUN MOUNTAIN LUMBER COMPANY PO BOX 389 DEER LODGE MT 59722	2194	8/28/2009	09-12075	Unsecured: \$898.25	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.
SUNLAND COLLISION CENTER C/O SANTAN AUTO BODY PO BOX 9217 CHANDLER HEIGHTS AZ 85127	822	8/10/2009	09-12084	Unsecured: \$300.00	Based on review of supporting documentation filed with the claim, the amount claimed represents post petition invoices (21257-01). As such, the Debtors object to the claim.
URIARTE, JUAN M 1017 W TAYLOR # 2 PHOENIX AZ 85007	981	8/10/2009	09-12084	Priority: \$4,481.00	Based on review of the claim, the claim asserts amounts owed for services performed. Based on the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
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VARNER BROS INC
 PO BOX 80427
 BAKERSFIELD CA 93380

128

7/30/2009

09-12075

Unsecured: \$0.00

Claimant has indicated that no amounts are due and owing from the Debtors' estates and therefore the claim should be disallowed and expunged

Exhibit G

Multiple Debtor Claims

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
ANDRES ORNELAS C/O DAVID R HENRETTY OREGON LAW CENTER 921 SW WASHINGTON ST., STE 516 PORTLAND OR 97205	2226	8/28/2009	09-12074	Unsecured: \$8,809.75	2227	8/28/2009	09-12075	Unsecured: \$8,809.75	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
AUSTREBERTO CORNEJO GARCIA C/O DAVID R HENRETTY OREGON LAW CENTER 921 SW WASHINGTON ST., STE 516 PORTLAND OR 97205	2220	8/28/2009	09-12074	Unsecured: \$7,367.50	2221	8/28/2009	09-12075	Unsecured: \$7,367.50	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
BARNHILL, JAMES 1104 24TH RD. GRAND JUNCTION CO 81505	508	8/3/2009	09-12074	Unsecured: \$20,008.97	556	8/3/2009	09-12075	Unsecured: \$20,008.97	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
JELD WEN WINDOWS & DOORS (JELD-WEN INC) 401 HARBOR ISLES BLVD KLAMATH FALLS OR 97601	1201	8/17/2009	09-12074	Priority: \$28,738.44 Unsecured: \$6,877.34	1200	8/17/2009	09-12075	Priority: \$28,545.48 Unsecured: \$6,877.34	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
JELD WEN WINDOWS & DOORS (JELD-WEN INC) 401 HARBOR ISLES BLVD KLAMATH FALLS OR 97601	1201	8/17/2009	09-12074	Priority: \$28,738.44 Unsecured: \$6,877.34	1248	8/17/2009	09-12084	Priority: \$192.96	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
JORGE HERNANDEZ VILLEGAS C/O DAVID R HENRETTY OREGON LAW CENTER 921 SW WASHINGTON ST., STE 516 PORTLAND OR 97205	2224	8/28/2009	09-12074	Unsecured: \$9,194.25	2225	8/28/2009	09-12075	Unsecured: \$9,194.25	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.

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

OBJECTIONABLE CLAIM SURVIVING CLAIM

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
PAPE MATERIAL HANDLING 2430 GRAND AVENUE SACRAMENTO CA 95838	276	7/31/2009	09-12077	Unsecured: \$437.48	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
PAPE MATERIAL HANDLING 2430 GRAND AVENUE SACRAMENTO CA 95838	278	7/31/2009	09-12075	Unsecured: \$108.60	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
PAPE MATERIAL HANDLING INC 2430 GRAND AVE SACRAMENTO CA 95838	57	7/13/2009	09-12074	Unsecured: \$2,544.00	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
PAPE MATERIAL HANDLING INC 2430 GRAND AVE SACRAMENTO CA 95864	58	7/13/2009	09-12077	Unsecured: \$437.48	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
PAPE MATERIAL HANDLING INC 2430 GRAND AVE SACRAMENTO CA 95838	59	7/13/2009	09-12074	Unsecured: \$108.60	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC OATES LLC ATTN THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE STREET 48TH FLOOR LOS ANGELES CA 90071	2336	8/31/2009	09-12076	Unsecured: \$391,420.57	2350	8/31/2009	09-12079	Unsecured: \$391,420.57	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
SRC OATES LLC ATTN: THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2356	8/31/2009	09-12082	Unsecured: \$391,420.57	2350	8/31/2009	09-12079	Unsecured: \$391,420.57	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC OATES LLC ATTN: THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2352	8/31/2009	09-12075	Unsecured: \$391,420.57	2350	8/31/2009	09-12079	Unsecured: \$391,420.57	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC PELLISIER LLC THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2334	8/31/2009	09-12076	Unsecured: \$33,995.60	2354	8/31/2009	09-12079	Unsecured: \$33,995.60	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC PELLISIER LLC THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2357	8/31/2009	09-12082	Unsecured: \$33,995.60	2354	8/31/2009	09-12079	Unsecured: \$33,995.60	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC PELLISIER LLC THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2358	8/31/2009	09-12075	Unsecured: \$33,995.60	2354	8/31/2009	09-12079	Unsecured: \$33,995.60	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC POLARIS ATTN: THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2333	8/31/2009	09-12083	Unsecured: \$67,207.16	2355	8/31/2009	09-12079	Unsecured: \$67,207.16	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
SRC POLARIS THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET 48TH FLOOR LOS ANGELES CA 90071	2335	8/31/2009	09-12076	Unsecured: \$67,207.16	2355	8/31/2009	09-12079	Unsecured: \$67,207.16	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC POLARIS THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET 48TH FLOOR LOS ANGELES CA 90071	2359	8/31/2009	09-12075	Unsecured: \$67,207.16	2355	8/31/2009	09-12079	Unsecured: \$67,207.16	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC SPENCER LLC ATTN: THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2332	8/31/2009	09-12083	Unsecured: \$509,855.57	2351	8/31/2009	09-12079	Unsecured: \$509,855.57	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC SPENCER, LLC ATTN: THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE STREET 48TH FLOOR LOS ANGELES CA 90071	2337	8/31/2009	09-12076	Unsecured: \$509,855.57	2351	8/31/2009	09-12079	Unsecured: \$509,855.57	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC SPENCER, LLC ATTN: THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2353	8/31/2009	09-12075	Unsecured: \$509,855.57	2351	8/31/2009	09-12079	Unsecured: \$509,855.57	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
WORLDWIDE DOOR COMPONENTS INC C/O TABATHA A LIEBERT ESQ ALLEN BELL PA 202 S ROME AVE SUITE 100 TAMPA FL 33606	2199	8/28/2009	09-12075	Priority: \$10,273.14 Unsecured: \$11,321.50	2200	8/28/2009	09-12074	Priority: \$10,273.14 Unsecured: \$11,321.50	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectible was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.