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

IN RE:	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, et al., <sup>1</sup>	Case No. 09-12074 (KJC)
Debtors.	Jointly Administered
	Objection Deadline: February 15, 2010 at 4:00 p.m. (ET) Hearing Date: February 22, 2010 at 1:00 p.m. (ET)

# DEBTORS' MOTION FOR ENTRY OF AN ORDER FURTHER EXTENDING THE DEADLINE FOR THE DEBTORS TO FILE NOTICES OF REMOVAL OF RELATED CLAIMS AND CAUSES OF ACTION PURSUANT TO 28 U.S.C. § 1452

Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (collectively, the "*Debtors*"), submit this motion (the "*Motion*") for entry of an order, substantially in the form annexed hereto as *Exhibit A*, pursuant to Rule 9006(b) of the Federal Rules of Bankruptcy Procedure (the "*Bankruptcy Rules*"), extending by 120 days the deadline for the Debtors to file notices of removal, pursuant to 28 U.S.C. section 1452 and Bankruptcy Rule 9027, of claims and causes of action that are related to the Chapter 11 Cases (as defined below). In support thereof, the Debtors respectfully represent:

### JURISDICTION AND VENUE

1. The Court has jurisdiction to consider this Motion pursuant to 28 U.S.C. sections 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. section 157(b). Venue is proper pursuant to 28 U.S.C. sections 1408 and 1409.

DB02:9125542.1 068301.1001

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.

### RELIEF REQUESTED

2. By this Motion, the Debtors seek entry of an order pursuant to Bankruptcy Rule 9006(b) extending by approximately 120 days, through and including May 12, 2010, the deadline for the Debtors to file notices of removal of related claims and causes of action pursuant to 28 U.S.C. section 1452 and Bankruptcy Rule 9027. The Debtors request that the May 12, 2010 deadline to file removal actions apply to all matters specified in Bankruptcy Rule 9027(a)(2) and (a)(3). The Debtors further request that the relief requested herein be granted without prejudice to the Debtors' right to seek further extensions of the deadline for the Debtors to remove related claims and causes of action pursuant to 28 U.S.C. section 1452 and Bankruptcy Rule 9027.

### **BACKGROUND**

- 3. 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*").
- 4. 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.

- 5. 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.
- 6. On the Petition Date, the Debtors filed their proposed chapter 11 plan (the "Plan") and accompanying disclosure statement (the "Disclosure Statement"). The Debtors filed amended versions of the Plan and Disclosure Statement since that time. The Court approved the Disclosure Statement by order entered on October 22, 2009. The Court entered an order (the "Confirmation Order") confirming the Plan on December 17, 2009. The Plan went effective on January 4, 2010.

### **BASIS FOR RELIEF REQUESTED**

7. Section 1452 of title 28 of the United States Code and Bankruptcy Rule 9027 govern the removal of claims and causes of action related to a bankruptcy case and pending as of the petition date. Specifically, section 1452 provides, in pertinent part:

A party may remove any claim or cause of action in a civil action other than a proceeding before the United States Tax Court or a civil action by a government unit to enforce such government unit's police or regulatory power, to the district court for the district where such civil action is pending, if such district court has jurisdiction of such claim or cause of action under section 1334 of this title.

28 U.S.C. § 1452. Section 1334(b) of title 28 provides, in pertinent part:

Except as provided in subsection (e)(2), and notwithstanding any Act of Congress that confers exclusive jurisdiction on a court or courts other than the district courts, the district courts shall have original but not exclusive jurisdiction of all civil proceedings arising under title 11, or arising in or related to cases under title 11.

8. Bankruptcy Rule 9027 sets forth the procedures for the removal of related claims and causes of action, including the deadlines for filing the notices of removal.

Specifically, Bankruptcy Rule 9027(a)(2) provides, in pertinent part:

If the claim or cause of action in a civil action is pending when a case under the [Bankruptcy Code] is commenced, a notice of removal may be filed only within the longest of (A) 90 days after the order for relief in the case under the [Bankruptcy Code], (B) 30 days after entry of an order terminating a stay, if the claim or cause of action in a civil action has been stayed under § 362 of the [Bankruptcy Code], or (C) 30 days after a trustee qualifies in a chapter 11 reorganization case but not later than 180 days after the order for relief.

Fed. R. Bankr. P. 9027(a)(2). On October 5, 2009, the Court entered an order extending the deadline for filing notices of removal to January 12, 2010 (the "Current Deadline").

9. Bankruptcy Rule 9006 permits the Court to extend the deadline for the Debtors to file notices of removal pursuant to 28 U.S.C. § 1452 and Bankruptcy Rule 9027. Specifically, Bankruptcy Rule 9006 provides, in pertinent part:

Except as provided in paragraphs (2) and (3) of this subdivision, when an act is required or allowed to be done at or within a specified period by these rules or by a notice given thereunder or by order of the court, the court for cause shown may at any time in its discretion (1) with or without motion or notice order the period enlarged if the request therefor is made before the expiration of the period originally prescribed or as extended by a previous order...

Fed. R. Bankr. P. 9006(b)(1).

- 10. It is well-established that this Court has the authority to extend the removal period under 28 U.S.C. section 1452 and Bankruptcy Rule 9027 pursuant to Bankruptcy Rule 9006. See, e.g., Caperton v. A.T. Massey Coal Co., Inc., 251 B.R. 322, 325 (S.D. W. Va. 2000) (Bankruptcy Rule 9006 authorizes the enlargement of time periods for removing actions under Bankruptcy Rule 9027); In re Jandous Elec. Constr. Corp., 106 B.R. 48 (Bankr. S.D.N.Y. 1989) (a court may extend the time in which to file notices to remove civil actions pursuant to Bankruptcy Rule 9006); In re World Fin. Servs. Ctr., Inc., 81 B.R. 33, 39 (Bankr. S.D. Cal. 1987) (Bankruptcy Rule 9006 was designed to give bankruptcy judges the authority to enlarge the removal periods under Bankruptcy Rule 9027(a)); Raff v. Gordon, 58 B.R. 988, 990 (E.D. Pa. 1986) (Bankruptcy Rule 9006 authorizes the expansion of time to file notice of removal).
- 11. Given the Current Deadline to remove related claims and causes of action, the Debtors intend that the operation of Rule 9006-2 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware shall automatically extend the existing deadline until such time as the Court has had an opportunity to consider this Motion.

### CAUSE EXISTS TO EXTEND THE EXISTING DEADLINE

- 12. The Debtors submit that ample cause exists to extend the Current Deadline to remove related claims and causes of actions pursuant to 28 U.S.C. section 1452 and Bankruptcy Rule 9027. Since the Petition Date, the Debtors have devoted substantially all of their resources to, among other things: (i) stabilizing their business operations, (ii) addressing critical case management issues, (iii) continuing the claims reconciliation process, (iv) filing the Plan and accompanying Disclosure Statement, and (v) obtaining the entry of the Confirmation Order. Since confirmation of the Plan, the Debtors have continued their investigation and reconciliation of each of the claims filed. However, given the size of the Debtors' business operations and the large number of Debtors involved in these cases, the Debtors are still in the process of fully investigating all related claims and prepetition causes of action.
- and professional advisors, the Debtors have a legitimate need for additional time to review their outstanding litigation matters and evaluate whether those matters should properly be removed pursuant to 28 U.S.C. section 1452 and Bankruptcy Rule 9027. In the absence of such relief, the Debtors could lose a significant element of their overall ability to manage pending litigation matters during the Chapter 11 Cases before the Debtors even had the opportunity to evaluate the merits of such litigation, to the detriment of the Debtors, their estates, and their creditors.
- 14. The counterparties to any claims or causes of action that are related to the Chapter 11 Cases will suffer no discernible prejudice from the relief requested herein.

  Prepetition claims and causes of action against the Debtors are stayed by operation of the automatic stay under section 362(a) of the Bankruptcy Code and pursuant to section 9.1.2 of the Plan. Accordingly, preserving the Debtors' ability to remove related claims and causes of action

will impose no significant delay or unnecessary burdens on any counterparties to such related claims and causes of action. For these reasons, the Debtors request that the Court grant the relief requested herein and extend by 120 days, through and including May 12, 2010, the deadline for the Debtors to remove related claims and causes of action pursuant to 28 U.S.C. section 1452 and Bankruptcy Rule 9027.

### **NOTICE**

Debtors have provided notice of filing of the Motion to: (a) the Office of the United States

Trustee for the District of Delaware; (b) counsel to the Official Committee of Unsecured

Creditors; (c) counsel to Wells Fargo Bank, as agent under the Debtors' Prepetition Credit

Agreement and DIP Facility (as defined in the Plan); and (d) any persons who have filed a

request for notice in the Chapter 11 Cases pursuant to Bankruptcy Rule 2002. Due to the nature

of the relief requested, the Debtors respectfully submit that no further notice of this Motion is

required.

Remainder of page intentionally left blank

### WHEREFORE, the Debtors respectfully request that the Court grant the relief

requested herein and such other and further relief as the Court may deem just and proper.

Dated: Wilmington, Delaware January 11, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Sean M. Beach (No. 4070)

Donald J. Bowman, Jr. (No. 4383)

Robert F. Poppiti, Jr. (No. 5052)

The Brandywine Building

1000 West St., 17th Floor

Wilmington, DE 19801

Telephone:

302.571.6600

Facsimile:

302.571.1253

---- and ----

GIBSON, DUNN & CRUTCHER LLP

Michael A. Rosenthal (admitted pro hac vice)

Matthew K. Kelsey (admitted pro hac vice)

Saee M. Muzumdar (admitted pro hac vice)

200 Park Ave, 47th Floor

New York, NY 10166-0193

Telephone:

212.351.4000

Facsimile:

212.351.4035

Aaron G. York (admitted pro hac vice)

Jeremy L. Graves (admitted pro hac vice)

2100 McKinney Ave, Suite 1100

Dallas, TX 75201-6911

Telephone:

214.698.3100

Facsimile:

214.571.2900

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)
	Jointly Administered
Debtors.	
)	Objection Deadline: February 15, 2010 at 4:00 p.m. (ET) Hearing Date: February 22, 2010 at 1:00 p.m. (ET)

### **NOTICE OF MOTION**

TO: (A) The Office of the United States Trustee for the District of Delaware; (B) Counsel to Wells Fargo Bank, as Agent Under the Prepetition Credit Facility and the DIP Facility (as Defined in the Plan); (C) Counsel to the Official Committee of Unsecured Creditors; and (D) All Parties That Have Requested Notice Pursuant to Rule 2002 of the Federal Rules of Bankruptcy Procedure.

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (collectively, the "<u>Debtors</u>") have filed the attached **Debtors' Motion for an Order Further Extending the Deadline to File Notices of Removal or Related Claims and Causes of Action Pursuant to 28 U.S.C. § 1452 (the "<u>Motion</u>").** 

PLEASE TAKE FURTHER NOTICE that any objections to the Motion must be filed on or before <u>February 15, 2010 at 4:00 p.m. (ET)</u> (the "<u>Objection Deadline</u>") with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801. At the same time, you must serve a copy of the objection upon the undersigned counsel to the Debtors so as to be received on or before the Objection Deadline.

PLEASE TAKE FURTHER NOTICE THAT A HEARING TO CONSIDER THE MOTION WILL BE HELD ON <u>FEBRUARY 22, 2010 AT 1:00 P.M. (ET)</u> BEFORE THE HONORABLE KEVIN J. CAREY AT THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DELAWARE 19801.

DB02:9131875.1 068301.1001

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 if you fail to respond in accordance with this notice, the Court may grant the relief requested in the Motion without further notice or a hearing.

Dated: Wilmington, Delaware January 11, 2010 YOUNG CONAWAY STARGATT & TAYLOR, LLP

Sean M. Beach (No. 4070)

Donald J. Bowman, Jr. (No. 4383)

Robert F. Poppiti, Jr. (No. 5052)

The Brandywine Building

1000 West Street, 17th Floor

P.O. Box 391

Wilmington, Delaware 19899-0391

Telephone: (302) 571-6600 Facsimile: (302) 571-1253

----and----

GIBSON, DUNN & CRUTCHER LLP

Michael A. Rosenthal (admitted pro hac vice)

Matthew K. Kelsey (admitted pro hac vice)

Saee M. Muzumdar (admitted pro hac vice)

200 Park Avenue, 47th Floor

New York, New York 10166-0193

Telephone: (212) 351-4000 Facsimile: (212) 351-4035

Aaron G. York (admitted pro hac vice)

Jeremy L. Graves (admitted pro hac vice)

2100 McKinney Avenue, Suite 1100

Dallas, Texas 75201-6911

Telephone: (214) 698-3100

Facsimile: (214) 571-2900

ATTORNEYS FOR THE DEBTORS AND DEBTORS-IN-POSSESSION

# EXHIBIT A Proposed Order

DB02:9125542.1 068301.1001

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

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

## ORDER EXTENDING THE DEADLINE FOR THE DEBTORS TO FILE NOTICES OF REMOVAL OF RELATED CLAIMS AND CAUSES OF ACTION

Upon consideration of the motion (the "*Motion*") of Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (collectively, the "*Debtors*"), for entry of an order pursuant to Bankruptcy Rule<sup>2</sup> 9006(b) extending by 120 days the deadline for the Debtors to file notices of removal, pursuant to 28 U.S.C. section 1452 and Bankruptcy Rule 9027, of claims and causes of action that are related to these chapter 11 cases, all as set forth in the Motion; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. sections 1408 and 1409; and the Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and notice of the Motion and the opportunity for a hearing on the Motion was appropriate under the particular circumstances; and the Court having

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.

<sup>2</sup> Capitalized terms used herein but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

reviewed the Motion and having considered the statements in support of the relief requested therein at a hearing before the Court (the "*Hearing*"); and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor,

### IT IS HEREBY ORDERED:

- 1. The Motion is granted.
- 2. The deadline for the Debtors to file notices of removal of claims and causes of action pursuant to 28 U.S.C. section 1452 and Bankruptcy Rule 9027 is hereby extended by 120 days, through and including May 12, 2010.
- 3. The May 12, 2010 deadline to file notices of removal shall apply to all matters specified in Bankruptcy Rules 9027(a)(2) and (a)(3).
- 4. This Order shall be without prejudice to the Debtors' right to seek further extensions of the time within which to remove related proceedings.
- 5. The Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: Wilmington, Delaware January, 2010	
	Kevin J. Carey Chief United States Bankruptcy Judge

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

In re:	Chapter 11		
BUILDING MATERIALS HOLDING CORPORATION, et al., 1  Debtors.	Case No. 09-12074 (KJC)  Jointly Administered		
AFFIDAVIT OF SERVICE			

STATE OF DELAWARE SS NEW CASTLE COUNTY

Casey S. Cathcart, an employee of the law firm of Young Conaway Stargatt & Taylor, LLP, co-counsel to the above-captioned debtors, being duly sworn according to law, deposes and says that on January 11, 2010, she caused a copy of the **Debtors' Motion for an** Order Further Extending the Deadline to File Notices of Removal or Related Claims and Causes of Action Pursuant to 28 U.S.C. § 1452 to be served as indicated upon the parties identified on the attached service list.

SWORN TO AND SUBSCRIBED before me this 11th day of January, 2010.

Notary Public

My Commission Expires:

**ERICA A. BROYLES NOTARY PUBLIC** STATE OF DELAWARE My commission expires Sept. 6, 2013

068301.1001 DB02:8310096.205

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.

David G. Aelvoet, Esq. Linebarger Goggan Blair & Sampson LLP Travis Building, 711 Navarro, Suite 300 San Antonio, TX 78205 (Counsel to Bexar County) First Class Mail

Sanjay Bhatnagar, Esq. Cole, Schotz, Meisel, Forman & Leonard, P.A. 500 Delaware Avenue, Suite 1410 Wilmington, DE 19801 (Counsel to CNH Capital America, LLC) *Hand Delivery* 

Robert McL. Boote, Esq.
Ballard Spahr Andrews & Ingersoll, LLP
1735 Market Street, 51st Floor
Philadelphia, PA 19103-7599
(Counsel to Westchester Fire Insurance Company and ACE USA)
First Class Mail

Barbara L. Caldwell, Esq. Aiken Schenk Hawkins & Ricciardi P.C. 4742 North 24th Street, Suite 100 Phoenix, AZ 85016 (Counsel to Maricopa County) First Class Mail

Craig W. Carlson, Esq.
The Carlson Law Firm, P.C.
P.O. Box 10520
Killeen, TX 76547-0520
(Counsel to Juanita Stace)
First Class Mail

Christopher M. Alston, Esq. Foster Pepper PLLC 1111 Third Avenue, Suite 3400 Seattle, WA 98101 (Counsel to JELD-WEN, inc.) First Class Mail

Brian W. Bisignani, Esq. Post & Schell, P.C. 17 North 2nd Street, 12th Floor Harrisburg, PA 17101-1601 (Counsel to Aon Consulting) First Class Mail

David Boyle Airgas, Inc. 259 Radnor-Chester Road, Suite 100 P.O. Box 6675 Radnor, PA 19087-8675 First Class Mail

Andrew Cardonick, Esq Greenberg Traurig, LLP 77 West Wacker Drive, Suite 3100 Chicago, IL 60601 (Counsel to Grace Bay Holdings, II, LLC) First Class Mail

Scott T. Citek, Esq.
Lamm & Smith, P.C.
3730 Kirby Drive, Suite 650
Houston, TX 77098
(Counsel to Bay Oil Company)
First Class Mail

Theodore A. Cohen, Esq.
Sheppard, Mullin, Richter & Hampton, LLP
333 South Hope Street, 48th Floor
Los Angeles, CA 90071
(Counsel to Southwest Management, Inc.)
First Class Mail

David N. Crapo, Esq.
Gibbons P.C.
One Gateway Center
Newark, NJ 07102-5310
(Counsel to Southwest Management, Inc.)
First Class Mail

Tobey M. Daluz, Esq.
Joshua E. Zugerman, Esq.
Ballard Spahr Andrews & Ingersoll, LLP
919 North Market Street, 12th Floor
Wilmington, DE 19801
(Counsel to Westchester Fire Insurance Company
and ACE USA)

Hand Delivery

John P. Dillman, Esq.
Linebarger Goggan Blair & Sampson LLP
P.O. Box 3064
Houston, TX 77253-3064
(Counsel to Cypress-Fairbanks ISD, Fort Bend
County, and Harris County)
First Class Mail

William R. Firth, III, Esq.
Gibbons P.C.
1000 North West Street, Suite 1200
Wilmington, DE 19801
(Counsel to Southwest Management, Inc.)
Hand Delivery

Scott D. Cousins, Esq.
Dennis A. Melero, Esq.
Greenberg Traurig, LLP
1007 North Orange Street, Suite 1200
Wilmington, DE 19801
(Counsel to Grace Bay Holdings, II, LLC)
Hand Delivery

Raniero D. D'Aversa, Jr., Esq. Laura D. Metzger, Esq. Weston T. Eguchi, Esq. Orrick, Herrington & Sutcliffe LLP 666 Fifth Avenue New York, NY 10103-0001 (Counsel to Rabobank International) First Class Mail

Robert J. Dehney, Esq. Erin R. Fay, Esq. Morris Nichols Arsht & Tunnell LLP 1201 North Market Street, 18th Floor P.O. Box 1347 Wilmington, DE 19899-1347 (Counsel to D.R. Horton, Inc.) Hand Delivery

Mark W. Eckard, Esq.
Reed Smith LLP
1201 North Market Street, Suite 1500
Wilmington, DE 19801
(Counsel to CIT Technology Financing Services, Inc.)
Hand Delivery

Kevin B. Fisher, Esq.
Seth Mennillo, Esq.
Paul, Hastings, Janofsky & Walker LLP
55 Second Street, 24th Floor
San Francisco, CA 94105
(Counsel to Wells Fargo Bank, N.A.)
First Class Mail

John M. Flynn, Esq.
Carruthers & Roth, P.A.
235 North Edgeworth Street
P.O. Box 540
Greensboro, NC 27401
(Counsel to Arrowood Indemnity Company)
First Class Mail

Paul N. Heath, Esq.
Richards, Layton & Finger, P.A.
One Rodney Square
920 North King Street
Wilmington, DE 19801
(Counsel to Wells Fargo Bank, N.A.)
Hand Delivery

Melody C. Hogston Royal Mouldings Limited P.O. Box 610 Marion, VA 24354 First Class Mail

James E. Huggett, Esq. Amy D. Brown, Esq. Margolis Edelstein 750 Shipyard Drive, Suite 102 Wilmington, DE 19801 (Counsel to Eduardo Acevedo, et al.) First Class Mail

Internal Revenue Service
Attn: Insolvency Section
11601 Roosevelt Blvd., Mail Drop N781
P.O. Box 21126
Philadelphia, PA 19114
First Class Mail

Christopher J. Giaimo, Jr., Esq.
Katie A. Lane, Esq.
Arent Fox LLP
1050 Connecticut Avenue, NW
Washington, DC 20036-5339
(Counsel to the Official Committee of Unsecured Creditors)
First Class Mail

David G. Hellmuth, Esq.
Hellmuth & Johnson, PLLC
10400 Viking Drive, Suite 500
Eden Prairie, MN 55344
(Counsel to FCA Construction Company, LLC)
First Class Mail

Eric H. Holder, Jr., Esq.
U. S. Attorney General
Department of Justice - Commercial Litigation Branch
950 Pennsylvania Avenue, N.W.
Washington, DC 20530-0001
First Class Mail

IKON Financial Services Attn: Bankruptcy Administration 1738 Bass Road P.O. Box 13708 Macon, GA 31208-3708 First Class Mail

Thomas W. Isaac, Esq.
Dietrich, Glasrud, Mallek & Aune
5250 North Palm Avenue, Suite 402
Fresno, CA 93704
(Counsel to Wilson Homes, Inc.)
First Class Mail

Neal Jacobson, Esq.
Senior Trial Counsel
Securities and Exchange Commission
3 World Financial Center, Suite 400
New York, NY 10281
First Class Mail

Thomas L. Kent, Esq.
Paul, Hastings, Janofsky & Walker LLP
75 East 55th Street, 1st Floor
New York, NY 10022
(Counsel to Wells Fargo Bank)
First Class Mail

Louisiana-Pacific Corporation Attn: Bruce J. Iddings P.O. Box 4000-98 Hayden Lake, ID 83835-4000 (Top 50) First Class Mail

Dan McAllister
San Diego County Treasurer-Tax Collector,
Bankruptcy Desk
1600 Pacific Highway, Room 162
San Diego, CA 92101
First Class Mail

Frank F. McGinn, Esq.
Bartlett Hackett Feinberg, P.C.
155 Federal Street, 9th Floor
Boston, MA 02110
(Counsel to Iron Mountain Information
Management, Inc.)
First Class Mail

Michael J. Joyce, Esq. Cross & Simon, LLC 913 North Market Street, 11th Floor Wilmington, DE 19801 (Counsel to Arrowood Indemnity Company) Hand Delivery

Gary H. Leibowitz, Esq.
Cole, Schotz, Meisel, Forman & Leonard, P.A.
300 East Lombard Street, Suite 2600
Baltimore, MD 21202
(Counsel to CNH Capital America, LLC)
First Class Mail

Cliff W. Marcek, Esq.
Cliff W. Marcek, P.C.
700 South Third Street
Las Vegas, NV 89101
(Counsel to Edward and Gladys Weisgerber)
First Class Mail

David B. McCall, Esq.
Gay, McCall, Issacks, Gordon & Roberts, P.C.
777 East 15th Street
Plano, TX 75074
(Counsel to the Collin County Tax
Assessor/Collector)
First Class Mail

Joseph J. McMahon, Jr., Esq. Office of the United States Trustee 844 King Street, Suite 2207 Lock Box 35 Wilmington, DE 19801 Hand Delivery

Joseph McMillen Midlands Claim Administrators, Inc. 3503 N.W. 63rd Street, Suite 204 P.O. Box 23198 Oklahoma, OK 73123 First Class Mail

Sheryl L. Moreau, Esq.
Missouri Department of Revenue - Bankruptcy Unit
P.O. Box 475
Jefferson City, MO 65105-0475
First Class Mail

Margery N. Reed, Esq. Wendy M. Simkulak, Esq. Duane Morris LLP 30 South 17th Street Philadelphia, PA 19103-4196 (Counsel to ACE Companies) First Class Mail

Jonathan Lee Riches Federal Medical Center P.O. Box 14500 Lexington, KY 40512 First Class Mail

Randall A. Rios, Esq.
Timothy A. Million, Esq.
Munsch Hardt Kopf & Harr, PC
700 Louisiana, 46th Floor
Houston, TX 77002
(Counsel to Cedar Creek Lumber, Inc.)
First Class Mail

Kathleen M. Miller, Esq. Smith, Katzenstein & Furlow LLP 800 Delaware Avenue, 7th Floor P.O. Box 410 Wilmington, DE 19801 (Counsel to Airgas, Inc.) Hand Delivery

Charles J. Pignuolo, Esq.
Devlin & Pignuolo, P.C.
1800 Bering Drive, Suite 310
Houston, TX 77057
(Counsel to Partners in Building, L.P.)
First Class Mail

Michael Reed, Esq. McCreary, Veselka, Bragg & Allen, P.C. P.O. Box 1269 Round Rock, TX 78680 (Counsel to Local Texas Taxing Authorities) First Class Mail

Debra A. Riley, Esq.
Allen Matkins Leck Gamble Mallory & Natsis LLP
501 West Broadway, 15th Floor
San Diego, CA 92101
(Counsel to D.R. Horton, Inc.)
First Class Mail

Martha E. Romero, Esq.
Romero Law Firm
6516 Bright Avenue
Whittier, CA 90601
(Counsel to Yuba County and San Bernardino
County)
First Class Mail

George Rosenberg, Esq.
Assistant Arapahoe County Attorney
5334 South Prince Street
Littleton, CO 80166
(Counsel to Arapahoe County Treasurer)
First Class Mail

Bradford J. Sandler, Esq.
Jennifer R. Hoover, Esq.
Jennifer E. Smith, Esq.
Benesch, Friedlander, Coplan & Aronoff LLP
222 Delaware Avenue, Suite 801
Wilmington, DE 19801
(Counsel to the Official Committee of Unsecured Creditors)

Hand Delivery

Howard C. Rubin, Esq. Kessler & Collins, P.C. 2100 Ross Avenue, Suite 750 Dallas, TX 75201 (Counsel to CRP Holdings B, L.P.) First Class Mail

Secretary of State Franchise Tax Division of Corporations P.O. Box 7040 Dover, DE 19903 First Class Mail

Secretary of Treasury
Attn: Officer, Managing Agent or General Agent
P.O. Box 7040
Dover, DE 19903
First Class Mail

Securities & Exchange Commission Attn: Christopher Cox 100 F Street, NE Washington, DC 20549 First Class Mail

Securities & Exchange Commission Bankruptcy Unit Attn: Michael A. Berman, Esq. 450 Fifth Street NW Washington, DC 20549 First Class Mail Ellen W. Slights, Esq.
Assistant United States Attorney
U.S. Attorney's Office
1007 Orange Street, Suite 700
P.O. Box 2046
Wilmington, DE 19899
Hand Delivery

Tennessee Department of Revenue c/o Tennessee Attorney General's Office, Bankruptcy Division P.O. Box 20207 Nashville, TN 37202-0207 *First Class Mail* 

Kimberly Walsh, Esq.
Assistant Attorney General
Texas Comptroller of Public Accounts, Bankruptcy &
Collections Division
P.O. Box 12548
Austin, TX 78711-2548
First Class Mail

Christopher A. Ward, Esq. Shanti M. Katona, Esq. Polsinelli Shughart PC 222 Delaware Avenue, Suite 1101 Wilmington, DE 19801 (Counsel to SunTrust Bank) Hand Delivery

Elizabeth Weller, Esq.
Linebarger Goggan Blair & Sampson LLP
2323 Bryan Street, Suite 1600
Dallas, TX 75201
(Counsel to Dallas County and Tarrant County)
First Class Mail

Joanne B. Wills, Esq.
Sally E. Veghte, Esq.
Klehr, Harrison, Harvey, Branzburg & Ellers LLP
919 Market Street, Suite 1000
Wilmington, DE 19801
(Counsel to Rabobank International)
Hand Delivery

Paul M. Weiser, Esq. Buchalter Nemer 16435 North Scottsdale Road, Suite 440 Scottsdale, AZ 85254-1754 (Counsel to Elwood HA, L.L.C.) First Class Mail

Duane D. Werb, Esq.
Julia B. Klein, Esq.
Werb & Sullivan
300 Delaware Avenue, Suite 1300
Wilmington, DE 19801
(Counsel to CRP Holdings B, L.P.)
Hand Delivery