

**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
Reorganized Debtors.	)	Objection Deadline: February 12, 2010 at 4:00 p.m. (ET)
	)	Hearing Date: February 22, 2010 at 1:00 p.m. (ET)

**REORGANIZED DEBTORS' ELEVENTH OMNIBUS (NON-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 reorganized debtors (collectively, the “Reorganized 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, and F to the proposed form of order (the “Proposed Order”) attached hereto as Exhibit 2,² and request the entry of an order reassigning, modifying or disallowing and expunging in full each of the Disputed Claims,

¹ The Reorganized Debtors, along with the last four digits of each Reorganized 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 Reorganized Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

² The Reorganized Debtors do not object to any claims listed on the exhibits to the Proposed Order that are identified as “Surviving Claims,” and the term “Disputed Claims” as used herein does not include such “Surviving Claims.”

as indicated in further detail below and on Exhibits A, B, C, D, E, and F to the Proposed Order. In support of this Objection, the Reorganized Debtors rely on the Declaration of Paul S. Street in Support of the Reorganized Debtors' Eleventh Omnibus (Non-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 Reorganized 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 now Reorganized Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "Chapter 11 Cases"). The Reorganized 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.

3. The Reorganized Debtors are one of the largest providers of residential building products and construction services in the United States. The Reorganized 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 Reorganized Debtors operate under two brand names: BMC West® and SelectBuild®.
 - ***BMC West.*** Under the BMC West brand, the Reorganized 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 Reorganized 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 Reorganized 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 Reorganized Debtors currently offer these services in major metropolitan markets in California, Arizona, Nevada and Illinois.

5. On the Petition Date, the now Reorganized Debtors filed their proposed chapter 11 plan (as amended and/or supplemented, the “Plan”) and accompanying disclosure statement (as amended and/or supplemented, the “Disclosure Statement”). The Reorganized 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.

6. On December 17, 2009, the Court entered the Order Confirming Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications) [Docket No. 1182] confirming the Plan. The Effective Date (as defined in the Plan) of the Plan occurred on January 4, 2010.

BAR DATE AND PROOFS OF CLAIM

7. 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 now Reorganized 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.

8. 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 now Reorganized 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 now Reorganized Debtors’ estates on account of claims (whether secured, unsecured priority or unsecured non-priority) that arose prior to or on the Petition Date.

9. Additionally, pursuant to the Bar Date Order, any entity asserting a claim (a “Rejection Damages Claim”) against the now Reorganized Debtors’ estates in connection with the Reorganized 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”).

10. 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

11. By this Objection, the Reorganized 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, reassigning, modifying or disallowing and expunging in full each of the Disputed Claims, as indicated in further detail below and Exhibits A, B, C, D, E, and F to the Proposed Order.³

³ On December 23, 2009, the now Reorganized Debtors filed the following omnibus claims objections (collectively, the “Pending Claims Objections”): (i) the Debtors’ Seventh Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 [Docket No. 1199]; (ii) the Debtors’ Eighth Omnibus (Non-Substantive) Objection to Claims Pursuant to Section

[Footnote continued on next page]

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

OBJECTION

A. Wrong Debtor Claims

13. The claims listed on Exhibit A to the Proposed Order (the “Wrong Debtor Claims”) were filed by the applicable claimant against certain now Reorganized Debtors under the case numbers listed under the column titled “Objectionable Claims” on Exhibit A. After reviewing their books and records, the Reorganized Debtors believe they have determined which debtor entity the Wrong Debtor Claims should have been filed against and have listed the new case numbers for the Wrong Debtor Claims under the column titled “Case No. of Reassigned Claim” (the “New Case Number”). The Reorganized Debtors believe that the claimants asserting the Wrong Debtor Claims intended to assert such claims under the New Case Numbers.

14. Failure to reassign the Wrong Debtor Claims would result in claims being improperly asserted against the wrong debtor entity. Therefore, to correct the claims register, the Reorganized Debtors hereby object to the Wrong Debtor Claims and request entry of an order reassigning them to the New Case Numbers, as indicated on Exhibit A to the Proposed Order.

[Footnote continued from previous page]

502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 [Docket No. 1200]; and (iii) 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 [Docket No. 1201]. The Pending Claims Objections are currently scheduled to be heard before this Court on January 27, 2010. Certain claims which are the subject of this non-substantive Objection were previously the subject of the Pending Claims Objections. To avoid any undue confusion which would result from orders approving the Pending Claims Objections (collectively, the “Pending Claims Objection Orders”) being entered by this Court subsequent to the filing of this Objection, any such claims are listed on the exhibits to the Proposed Order at the amount and classification, and against the debtor entity, the Reorganized Debtors anticipate such claims will be fixed up entry of the Pending Claims Objection Orders. To the extent any such claims are the subject of a response to the Pending Claims Objections which has not yet been resolved, the Reorganized Debtors have listed any such claims on the exhibits to the Proposed Order at the amount and classification, and against the debtor entity, at which such claims are currently reflected on the claims register.

B. Amended Claims

15. The claims identified under the column titled “Objectionable Claims” on Exhibit B to the Proposed Order (the “Amended Claims”) have been amended and superseded by subsequently-filed proofs of claim identified under the column titled “Surviving Claims” on Exhibit B (the “Surviving Claims”). The Amended Claims thus no longer represent valid claims against the Reorganized Debtors’ estates.

16. Failure to disallow the Amended Claims will result in the applicable claimants receiving an unwarranted double recovery against the Reorganized Debtors’ estates, to the detriment of other unsecured creditors in these cases. Furthermore, no prejudice will result to the holders of Amended Claims because they will receive the same treatment as other similarly-situated claimants for their Surviving Claims. Accordingly, the Reorganized Debtors hereby object to the Amended Claims and request entry of an order disallowing and expunging in full each of the Amended Claims listed on Exhibit B to the Proposed Order.

C. Duplicate Claims

17. The claims identified under the column titled “Objectionable Claim” on Exhibit C to the Proposed Order (the “Duplicate Claims”) are duplicative of the proofs of claim identified under the column titled “Surviving Claim” on Exhibit C. The Reorganized Debtors believe that it was not the intention of the claimants asserting such claims to seek a double recovery against the Reorganized Debtors’ estates. Instead, the filing of Duplicate Claims appears to be a function of claimants filing multiple proof of claim forms on account of a single claim, or filing the same claim with multiple parties (e.g., GCG, the Reorganized Debtors, counsel to the Reorganized Debtors and/or the Clerk of the Court). Regardless of the claimants’ reasons for filing the Duplicate Claims, only one claim should be allowed for each claimant.

18. Failure to disallow the Duplicate Claims will result in the applicable claimant receiving an unwarranted double recovery against the Reorganized Debtors' estates, to the detriment of other creditors in these cases. Accordingly, the Reorganized Debtors hereby object to the Duplicate Claims and request the Court to enter an order disallowing and expunging in full each of the Duplicate Claims identified on Exhibit C to the Proposed Order.

D. Insufficient Documentation Claims

19. The claims listed on Exhibit D to the Proposed Order (the “Insufficient Documentation Claims”) were submitted without sufficient alleged facts or documentation to support the alleged claims. The Insufficient Documentation Claims all have some documentation attached, but such documentation is not adequate to allow the Reorganized Debtors to determine the validity and amount of the claim. Local Rule 3007-1(d)(vi) provides that a debtor may object on a non-substantive basis to a “claim that does not have a basis in the debtor’s books and records and does not include or attach sufficient information or documentation to constitute prima facie evidence of the validity and amount of the claim, as contemplated by [Bankruptcy Rule] 3001(f).” To comply with the requirements for filing a claim, “a claimant must allege facts sufficient to support a legal basis for the claim. If the assertions in the filed claim meet this standard of sufficiency, the claim is *prima facie* valid pursuant to Rule 3001(f) of the Federal Rules of Bankruptcy Procedure.” In re Planet Hollywood Int’l, 247 B.R. 391, 395 (Bankr. D. Del. 2001).

20. As noted above, the claimants asserting the Insufficient Documentation Claims failed to allege facts sufficient and/or attach documentation sufficient to determine the validity and amount of their claims. Therefore their claims are not *prima facie* valid. See in re Allegheny Int’l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (“[T]he claimant must allege facts

sufficient to support the claim. If the averments in [the claimant's] filed claim meet this standard of sufficiency, it is '*prima facie*' valid." Because the Insufficient Documentation Claims are not *prima facie* valid, the Reorganized Debtors hereby object to these claims and request the Court to enter an order disallowing in full and expunging the Insufficient Documentation Claims identified on Exhibit D to the Proposed Order.

E. Late Filed Claims

21. The claims listed in Exhibit E to the Proposed Order (the "Late Filed Claims") were filed after the applicable deadline for submitting such claims had passed. As set forth in the Bar Date Order [Docket No. 248], the deadline for filing claims in these chapter 11 cases was August 31, 2009, or, in the case of government units, December 16, 2009. The claims listed in Exhibit E were filed after the applicable bar date, on the date listed under the column labeled "Date Filed." Therefore, the Reorganized Debtors hereby object to the Late Filed Claims and request entry of an order disallowing in full and expunging such claims.

F. No Documentation Claims

22. The claims listed on Exhibit F to the Proposed Order (the "No Documentation Claims") were submitted without any documentation supporting the alleged claims. As noted above, Local Rule 3007-1(d)(vi) provides that a debtor may object on a non-substantive basis to a "claim that does not have a basis in the debtor's books and records and does not include or attach sufficient information or documentation to constitute prima facie evidence of the validity and amount of the claim, as contemplated by [Bankruptcy Rule] 3001(f)." Moreover, to comply with the requirements for filing a claim, "a claimant must allege facts sufficient to support a legal basis for the claim. If the assertions in the filed claim meet this standard of sufficiency, the claim is *prima facie* valid pursuant to Rule 3001(f) of the Federal

Rules of Bankruptcy Procedure.” In re Planet Hollywood Int’l, 247 B.R. 391, 395 (Bankr. D. Del. 2001).

23. The claimants asserting the No Documentation Claims failed to allege any facts and included no documentation to support their claims. Therefore their claims are not *prima facie* valid. See in re Allegheny Int’l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (“[T]he claimant must allege facts sufficient to support the claim. If the averments in [the claimant’s] filed claim meet this standard of sufficiency, it is ‘*prima facie*’ valid.”). Because the No Documentation Claims are not *prima facie* valid, the Reorganized Debtors hereby object to them and request the Court to enter an order disallowing in full and expunging each of the No Documentation Claims identified on Exhibit F to the Proposed Order.

RESERVATION OF RIGHTS

24. The Reorganized 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. In the event the Court determines that the Reorganized Debtors’ objections herein to the No Documentation Claims and/or Insufficient Documentation Claims are more properly characterized as substantive (as opposed to non-substantive) objections, the Reorganized Debtors reserve any and all rights to amend, modify or supplement their objections to any and all such claims.

NOTICE

25. Notice of this Objection will be provided to: (i) the U.S. Trustee; (ii) counsel to Wells Fargo Bank, as agent under the now Reorganized Debtors’ Prepetition Credit Agreement and DIP Facility (as defined in the Plan); (iii) DK Acquisition Partners, L.P.; (iv) Wells Fargo Foothill, LLC; (v) claimants whose Disputed Claims are subject to this Objection;

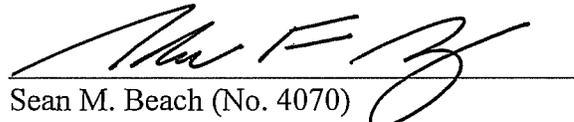
and (vi) all parties entitled to notice under Local Rule 2002-1(b). In light of the nature of the relief requested herein, the Reorganized Debtors submit that no other or further notice is necessary.

CONCLUSION

WHEREFORE, the Reorganized 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
January 22, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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Robert F. Poppiti, Jr. (No. 5052)
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ATTORNEYS FOR THE REORGANIZED DEBTORS

**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)
)	
Reorganized Debtors.	)	Jointly Administered
)	
	)	Objection Deadline: February 12, 2010 at 4:00 p.m. (ET)
	)	Hearing Date: February 22, 2010 at 1:00 p.m. (ET)

**NOTICE OF REORGANIZED DEBTORS' ELEVENTH
OMNIBUS (NON-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 U.S. TRUSTEE; (II) COUNSEL TO WELLS FARGO BANK, AS AGENT UNDER THE REORGANIZED DEBTORS' PREPETITION CREDIT AGREEMENT AND DIP FACILITY; (III) DK ACQUISITION PARTNERS, L.P.; (IV) WELLS FARGO FOOTHILL, LLC; (V) CLAIMANTS WHOSE DISPUTED CLAIMS ARE SUBJECT TO THIS OBJECTION; AND (VI) 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 reorganized debtors (collectively, the "Reorganized Debtors") have filed the attached **Reorganized Debtors' Eleventh Omnibus (Non-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 February 12, 2010** (the "Response Deadline"). At the

¹ The Reorganized Debtors, along with the last four digits of each Reorganized 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 Reorganized Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

same time, you must also serve a copy of any Response upon the undersigned counsel to the Reorganized Debtors so that the Response is received on or before the Response Deadline.

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 Reorganized 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.

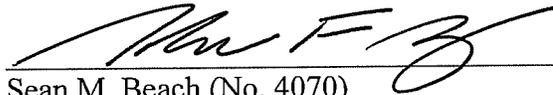
PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON FEBRUARY 22, 2010 AT 1:00 P.M. (ET) BEFORE THE HONORABLE KEVIN J. CAREY AT THE BANKRUPTCY COURT, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DELAWARE 19801.

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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
January 22, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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ATTORNEYS FOR THE REORGANIZED DEBTORS

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
Reorganized Debtors.)	
)	

DECLARATION OF PAUL S. STREET IN SUPPORT OF THE REORGANIZED DEBTORS’ ELEVENTH OMNIBUS (NON-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, hereby declare:

1. I am the Chief Executive Officer of Building Materials Holding Corporation, a corporation organized under the laws of the State of Delaware and one of the above-captioned reorganized debtors (collectively, the “Reorganized Debtors”). In this capacity I am familiar with the Reorganized 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 Reorganized Debtors’ chapter 11 cases. I have read the Reorganized Debtors’ Eleventh Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local

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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 Reorganized Debtors.

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

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

5. The Reorganized Debtors have determined based upon a review of the claims docket and their books and records that the parties asserting the claims identified on Exhibit A to the Proposed Order asserted such claims against the wrong debtor entities. Accordingly, to correct the claims register and prevent the applicable claimant from receiving a recovery from the wrong Reorganized Debtor, the Reorganized Debtors seek to reassign the Wrong Debtor Claims to the appropriate debtor entity, as outlined 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 Reorganized Debtors have further determined based upon a review of the claims docket that the claims identified on Exhibit B to the Proposed Order have been amended and superseded by subsequently filed claims. Accordingly, to prevent the claimants from receiving an unwarranted recovery on the basis of a claim that has been amended and superseded, the Reorganized Debtors seek to expunge and disallow in full the Amended Claims listed on Exhibit B to the Proposed Order.

7. The Reorganized Debtors have further determined based upon a review of the claims docket in these chapter 11 cases that the claims identified on Exhibit C to the Proposed Order are duplicative of other claims filed in these chapter 11 cases. Accordingly, to prevent the claimants from receiving potential double recoveries against the Reorganized Debtors' estates based on the filing of two separate but identical proofs of claim, the Reorganized Debtors seek to expunge and disallow in full the Duplicate Claims listed on Exhibit C to the Proposed Order.

8. The Reorganized Debtors have further determined based upon a review of the claims docket in these cases and the claims identified on Exhibit D to the Proposed Order that such claims were filed without sufficient supporting documentation and/or failed to allege facts sufficient to support the validity and amount claimed therein. The Reorganized Debtors have made reasonable efforts to reconcile each of the Insufficient Documentation Claims against their books and records and believe that these claims do not provide *prima facie* evidence of the validity and amount of the claim. Consequently, the Reorganized Debtors seek to expunge and disallow in full the Insufficient Documentation Claims listed in Exhibit D to the Proposed Order.

9. The Reorganized Debtors have further determined based upon a review of the claims docket and the claims identified on Exhibit E to the Proposed Order that these claims have been filed after the applicable deadline for filing such claims had passed, as provided for in

the Bar Date Order. Accordingly, the Reorganized Debtors seek to expunge and disallow in full the Late Filed Claims listed in Exhibit E to the Proposed Order.

10. The Reorganized Debtors have further determined based upon a review of the claims docket and the claims identified on Exhibit F to the Proposed Order that such claims were filed without any supporting documentation or any facts sufficient to support a legal basis for a claim. Moreover, the Reorganized Debtors have made reasonable efforts to reconcile each of the No Documentation Claims against their books and records and believe that such claims do not provide *prima facie* evidence of the validity and amount of such claims. Accordingly, the Reorganized Debtors seek to expunge and disallow in full the No Documentation Claims listed in Exhibit F to the Proposed Order.

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 January 22, 2010



Paul S. Street

EXHIBIT 2

Proposed Order

**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)
)	
Reorganized Debtors.	)	Jointly Administered
)	
	)	Ref. Docket No. _____
)	

ORDER SUSTAINING REORGANIZED DEBTORS' ELEVENTH OMNIBUS (NON-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 eleventh omnibus (non-substantive) objection (the “Objection”)² of the above-captioned reorganized debtors (collectively, the “Reorganized 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”), reassigning, modifying or disallowing and expunging in full each of the Disputed Claims identified on Exhibits A, B, C, D, E, and F attached hereto; and it appearing that due and sufficient notice of the Objection has been given under the circumstances;

¹ The Reorganized Debtors, along with the last four digits of each Reorganized 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 Reorganized 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.

and after due deliberation and upon the Court's determination that the relief requested in the Objection is in the best interests of the Reorganized 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 reassigned to the New Case Numbers as indicated on Exhibit A.
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 Exhibits B, C, D, E, and F attached hereto are hereby disallowed and expunged in their entirety.
4. The Reorganized Debtors (and any successors or successors in interest) reserve any and all rights to amend, modify or supplement this Objection, and to file additional objections to any and all claims filed in these chapter 11 cases, including, without limitation, any and all claims that are the subject of the Objection.
5. The Reorganized Debtors (and any successors or successors in interest) reserve any and all rights to object to any and all of the Disputed Claims on any and all grounds in any and all additional objections to claims filed in these chapter 11 cases.

6. This Court shall retain jurisdiction over any and all affected parties with respect to any and all matters, claims or rights arising from or related to the implementation or interpretation of this Order.

Dated: Wilmington, Delaware
February _____, 2010

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Wrong Debtor Claims

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

OBJECTIONABLE CLAIM				REASSIGNED CLAIM		
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
3 BOULDERS LLC 45311 GOLF CENTER PARKWAY, B INDIO CA 92201	1326	8/18/09	09-12080	Unsecured: \$4,995.00	09-12076	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Construction, Inc.
A1 MECHANICAL INC 5985 S POLARIS AVE LAS VEGAS NV 89118	1413	8/21/09	09-12083	Unsecured: \$2,150.00	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.
ACCURATE LASER PRINTER SERVICES INC 925 S ALLANTE PL BOISE ID 83709	875	8/10/09	09-12075	Unsecured: \$790.58	09-12074	Based on review of supporting documentation filed with the claim, the claim should be against Building Materials Holding Corporation.
ACME BRICK COMPANY 325 AMERICAS AVENUE EL PASO TX 79907	1236	8/17/09	09-12074	Priority: \$482.16 Unsecured: \$4,701.20	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
ACTIVANT SOLUTIONS INC ATTN DIANNE BARBOSA, LEGAL ADMINISTRATOR 804 LAS CIMAS PARKWAY AUSTIN TX 78746	805	8/7/09	09-12074	Unsecured: \$17,728.26	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
ADVANCED IMAGING SOLUTIONS, INC. 3690 N. RANCHO DRIVE LAS VEGAS NV 89130	472	8/3/09	09-12082	Unsecured: \$124.72	09-12076	Based on review of the Debtors' books and records, the claim should be against SelectBuild Construction, Inc.

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

OBJECTIONABLE CLAIM				REASSIGNED CLAIM		
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
AIR LOUVERS INC PO BOX 86 SDS 12-2648 MINNEAPOLIS MN 55486	655	8/5/09	09-12074	Unsecured: \$6,188.51	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
AIRGAS SAFETY INC 128 WHARTON RD BRISTOL PA 19007	2666	9/21/09	09-12074	Unsecured: \$1,906.75	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
ALLIED BUILDING PRODUCTS CORPORATION ATTN DONNA HARRINGTON 310 JUNE ROAD BLANDON PA 19510	967	8/6/09	09-12074	Unsecured: \$11,163.52	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
ALPINE LUMBER SALES PO BOX 1285 WILLIS TX 77378	262	7/31/09	09-12074	Unsecured: \$13,287.04	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
ALTERNATIVE HOSE INC 3141 N 35TH AVE PHOENIX AZ 85017	1502	8/24/09	09-12083	Unsecured: \$325.95	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.
AMT LLP 720 SUSANNA WAY HENDERSON NV 89011	148	7/30/09	09-12084	Unsecured: \$1,500.00	09-12083	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.

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

----- OBJECTIONABLE CLAIM ----- REASSIGNED CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
AMW PACKAGING AMERICAN MACHINERY WORKS INC 4415 S 32ND STREET PHOENIX AZ 85040	2540	8/14/09	No debtor identified	Unsecured: \$2,184.00	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.
ARROWHEAD REBAR LP 4700 SINGLETON BLVD DALLAS TX 75212	964	8/6/09	09-12074	Unsecured: \$12,610.64	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
AT&T CORP C/O JAMES GRUDUS ESQ AT&T SERVICES INC ONE AT&T WAY ROOM 3A218 BEDMINSTER NJ 07921	1179	8/17/09	09-12074	Unsecured: \$20,515.22	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
BEECHCRAFT PRODUCTS, INC. 1100 NORTH SAGINAW ST DURAND MI 48429	402	8/3/09	09-12074	Priority: \$286.50 Unsecured: \$2,423.59	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
BURKETS OFFICE 8520 YOUNGER CREEK DRIVE SACRAMENTO CA 95828	741	8/6/09	09-12074	Priority: \$3,447.24 Unsecured: \$321.21	09-12077	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Northern California, Inc.
BOLT & ANCHOR SUPPLY, INC. 343 EXPRESSWAY MISSOULA MT 59808	1094	8/13/09	09-12074	Unsecured: \$2,198.39	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

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

OBJECTIONABLE CLAIM			REASSIGNED CLAIM			
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
BORDER PALLETS, INC. 13001 DARRINGTON ROAD EL PASO TX 79928	1170	8/14/09	09-12074	Unsecured: \$1,011.56	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
BUESING CORP ATTN KIM GIBBS 3045 S 7TH STREET PHOENIX AZ 85040	493	8/3/09	09-12074	Unsecured: \$463.98	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, Inc.
BURKS REPROGRAPHICS PO BOX 684097 AUSTIN TX 78768	103	7/20/09	09-12074	Unsecured: \$1,076.98	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
CEDAR GROVE ORGANICS RECYCLING 7343 E MARGINAL WAYS SEATTLE WA 98103	962	8/3/09	09-12074	Unsecured: \$1,096.55	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
CITY OF LAS VEGAS LAS VEGAS CITY ATTORNEY 400 STEWART AVENUE NINTH FLOOR LAS VEGAS NV 89101	625	7/24/09	09-12074	Unsecured: \$776.25	09-12083	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.
CITY OF WEST JORDAN UTILITY BILLING DEPT 8000 S REDWOOD RD WEST JORDAN UT 84088	773	8/6/09	09-12074	Unsecured: \$91.20	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

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

----- OBJECTIONABLE CLAIM ----- REASSIGNED CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
CLASSIC DOOR SYSTEMS P.O. BOX 560444 DALLAS TX 75356	265	7/31/09	09-12074	Priority: \$3,233.00 Unsecured: \$1,978.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
COLUMBIA PAINT & COATINGS PO BOX 4569 SPOKANE WA 99220	2387	8/31/09	No debtor identified	Unsecured: \$154.05	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
COMPLETE LINE GLASS WHOLESALERS INC 18740 GOLL STREET SAN ANTONIO TX 78266	287	7/31/09	09-12074	Unsecured: \$1,056.16	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
COPPER STATE BOLT & NUT 3622 N. 34TH AVENUE PHOENIX, AZ 85017	455	8/3/09	09-12075	Priority: \$271.75 Unsecured: \$1,209.72	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.
CORDSTRAP USA INC PO BOX 081340 RACINE WI 53408	1388	8/20/09	09-12074	Unsecured: \$10,300.39	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
CORDSTRAP USA, INC. P.O. BOX 081340 RACINE WI 53408	1387	8/20/09	09-12074	Unsecured: \$1,477.75	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

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

OBJECTIONABLE CLAIM				REASSIGNED CLAIM		
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
CORPORATION SERVICE COMPANY 2711 CENTERVILLE RD WILMINGTON DE 19808	187	7/30/09	09-12074	Unsecured: \$11,988.50	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.
DISCOUNT AUTO ELECTRIC & RADIATOR SRV 935 8TH ST MODESTO CA 95354	1470	8/24/09	09-12074	Unsecured: \$55.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
DREW FORD 8970 LA MESA BLVD LA MESA CA 91942	261	7/31/09	09-12076	Priority: \$45.83	09-12081	Based on review of supporting documentation filed with the claim, the claim should be against H.N.R. Framing Systems, Inc.
EAGLE PLYWOOD & LUMBER, INC. 2222 E PIONEER DR IRVING TX 75061	1417	8/21/09	09-12074	Priority: \$3,013.92	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
ESCREEN P.O. BOX 25902 OVERLAND PARKS KS 66225	1621	8/26/09	09-12074	Unsecured: \$3,653.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
EXPRESS FLEET SERVICE P.O. BOX 38492 HOUSTON TX 77238	1480	8/24/09	09-12074	Unsecured: \$574.15	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
FERRELLGAS ONE LIBERTY PLAZA LIBERTY MO 64068	52	7/14/09	09-12074	Unsecured: \$18,176.55	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
FREEDOM ENTERPRISES 1324 PATTERSON PLACE FORT COLLINS CO 80526	2140	8/28/09	09-12074	Unsecured: \$300.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
GENERAL METALS MFG. & SUPPLY CO 2929 W WELDON AVENUE PHOENIX AZ 85017	591	8/3/09	09-12075	Unsecured: \$382.00	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, Inc.
HARDWARE SPECIALTIES & GLASS, INC. P.O. BOX 205 EL PASO TX 79942	272	7/31/09	09-12074	Priority: \$89.17	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
HATHAWAY & SONS INC PO BOX 10270 PALM DESERT CA 92255	146	7/30/09	09-12080	Unsecured: \$794.25	09-12079	Based on review of supporting documentation filed with the claim, the claim should be against C Construction, Inc.
HD SUPPLY C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM MD 21094	2189	8/20/09	09-12074	Unsecured: \$320.27	09-12079	Based on review of supporting documentation filed with the claim, claim should be against C Construction, Inc.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
HELLGATE TOOL REPAIR 2006 NORTH AVE W MISSOULA MT 59801	391	8/3/09	09-12074	Unsecured: \$718.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
HOUSTON DISTRIBUTING COMPANY INC ATTN BRUCE RUZINSKY JACKSON WALKER LLP 1401 MCKINNEY SUITE 1900 HOUSTON TX 77010	774	8/6/09	09-12074	Unsecured: \$50,602.82	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
IDAHO POWER PO BOX 70 BOISE ID 83703	417	8/3/09	09-12074	Unsecured: \$2,910.76	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
INTERTEK TESTING SERVICES NA, INC. P.O. BOX 405176 ATLANTA GA 30384	1268	8/18/09	No debtor identified	Unsecured: \$1,399.55	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
JEFFREY ROBINSON, CITY ATTORNEY 8000 SOUTH REDWOOD ROAD WEST JORDAN UT 84088	739	8/6/09	09-12074	Unsecured: \$915.64	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
JENSEN PRECAST 3853 LOSEE ROAD NORTH LAS VEGAS NV 89030	2758	11/2/09	09-12079	Unsecured: \$0.00	09-12083	Based on review of supporting documentation filed with this claim, claim should be against SelectBuild Nevada, Inc.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
JL INDUSTRIES P.O. BOX 86 SDS 12-1132 MINNEAPOLIS MN 55486	656	8/5/09	09-12074	Unsecured: \$23,078.41	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
JSE ENTERPRISES INC 19733 N 75TH AVE GLENDALE AZ 85308	980	8/10/09	09-12076	Unsecured: \$391.96	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.
KVAL INC 825 PETALUMA BLVD SOUTH PETALUMA CA 94952	995	8/10/09	No debtor identified	Unsecured: \$4,566.63	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
LARSONS ORNAMENTAL IRON 225 EAST STATE RD PLEASANT GROVE UT 84062	1030	8/11/09	No debtor identified	Unsecured: \$5,600.00	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
LAW OFFICES OF KEITH S KNOCHEL PC 2135 HIGHWAY 95 STE 241 BULLHEAD CITY AZ 86442	872	8/10/09	09-12079	Unsecured: \$2,605.00	09-12074	Based on review of supporting documentation filed with the claim, the claim should be against Building Materials Holding Corporation.
MARTOR USA 1440 N KINGSBURY ST CHICAGO IL 60642	1168	8/14/09	09-12074	Unsecured: \$2.84	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.

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

OBJECTIONABLE CLAIM				REASSIGNED CLAIM		
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
MASTER FASTENERS INTNL LLC 724 W COWLES ST LONG BEACH CA 90813	880	8/10/09	09-12077	Unsecured: \$9,918.72	09-12080	Based on review of supporting documentation filed with the claim, the claim should be against TWF Construction, Inc.
MAUPIN COX & LEGOY PO BOX 30000 RENO NV 89520	1082	8/13/09	09-12076	Unsecured: \$3,981.25	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
MCCANDLESS INTERNATIONAL TRUCKS LLC 3780 LOSEE ROAD NORTH LAS VEGAS NV 89030	91	7/29/09	No debtor identified	Unsecured: \$873.24	09-12083	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.
MCMASTER CARR 9630 NORWALK SANTA FE SPRINGS CA 90670	1343	8/19/09	09-12082	Unsecured: \$306.64	09-12083	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.
MCPHILLIPS MANUFACTURING CO INC PO BOX 169 MOBILE AL 36601	410	8/3/09	09-12074	Priority: \$14,737.50 Unsecured: \$6,988.55	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
MERLI CONCRETE PUMPING 2545 N MARCO STREET N. LAS VEGAS NV 89115	468	8/3/09	09-12076	Unsecured: \$3,483.75	09-12083	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.

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

OBJECTIONABLE CLAIM				REASSIGNED CLAIM		
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
MID VALLEY DISTRIBUTORS INC 3886 EAST JENSEN AVE FRESNO CA 93725	1760	8/27/09	No debtor identified	Unsecured: \$1,588.73	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
MISSION REPROGRAPHICS 2050 E LA CADENA DR STE L RIVERSIDE CA 92507	1422	8/21/09	09-12074	Unsecured: \$540.92	09-12081	Based on review of supporting documentation filed with the claim, the claim should be against H.N.R. Framing Systems, Inc.
MOBILE MINI INC 7420 S KYRENE RD STE 101 TEMPE AZ 85283	622	7/27/09	09-12074	Unsecured: \$754.83	09-12081	Based on review of supporting documentation filed with the claim, the claim should be against H.N.R. Framing Systems, Inc.
NANCE, CHET D / FREEDOM ENTERPRISES 1324 PATTERSON PL FT COLLINS CO 80526	2141	8/28/09	09-12074	Unsecured: \$150.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
NEW BRAUNFELS UTILITIES P.O. BOX 660 SAN ANTONIO TX 78293	340	8/3/2009	09-12074	Unsecured: \$3,769.76	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
NICHOLAS CONSOLIDATED, INC C/O MARK A KIRKORSKY, PC 4025 S MCCLINTOCK DR, STE 208 TEMPE AZ 85282	1282	8/4/09	09-12074	Unsecured: \$23,389.12	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against Selectbuild Arizona Inc.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
OPTIMIZON P.O. BOX 992 BOISE ID 83701	209	7/31/09	09-12074	Unsecured: \$7,875.72	09-12075	Based on review of the Debtors' books and records, the claim should be against BMC West Corporation.
PACIFIC GAS AND ELECTRIC COMPANY PATRICK HAZEN BANKRUPTCY UNIT PO BOX 8329 STOCKTON CA 95208	2668	9/28/09	09-12074	Unsecured: \$10,298.52	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
PARKER NELSON & ASSOCIATES ATTN: JEFF BALLIN, ESQ 2460 PROFESSIONAL CT STE 200 LAS VEGAS NV 89128	2301	8/31/09	09-12083	Unsecured: \$58.00	09-12074	Based on review of supporting documentation filed with the claim, the claim should be against Building Materials Holding Corporation.
PERFORMANCE READY MIX LLC ATTN SHAN D DAVIS ESQ KEMP JONES & COULTHARD LLP 3800 HOWARD HUGHES PARKWAY 17TH FLOOR LAS VEGAS NV 89169	2428	8/31/09	09-12074	Unsecured: \$27,196.61	09-12083	Based on review of supporting documentation filed with the claim, claim should be against SelectBuild Nevada, Inc.
PERRAULT CORPORATION PO BOX 578 BONSALL CA 92003	389	8/3/09	09-12074	Unsecured: \$714.99	09-12079	Based on review of supporting documentation filed with the claim, the claim should be against C Construction, Inc.
PORTLAND GENERAL ELECTRIC (PGE) 7895 SW MOHAWK ST ERC TUALATIN OR 97062	492	8/3/09	No debtor identified	Unsecured: \$319.45	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.

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

OBJECTIONABLE CLAIM				REASSIGNED CLAIM		
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
PHOENIX INVESTORS #14 LLC C/O GREENWOOD & MCKENZIE 440 W FIRST ST STE 201 TUSTIN CA 92780	838	8/10/09	09-12075	Unsecured: \$567,577.34	09-12084	Based on review of the Debtors' books and records and the proof of claim form submitted by the claimant, the claim should be against SelectBuild Arizona, LLC.
PIEDMONT NATURAL GAS COMPANY ATTN CBO/BANKRUPTCY 4339 S TYRON STREET CHARLOTTE NC 28217	43	7/13/09	09-12074	Unsecured: \$23.15	09-12075	Based on review of the Debtors' books and records and the proof of claim form submitted by the claimant, the claim should be against BMC West Corporation.
QUALITY ENVIRONMENTAL MANAGEMENT P.O. BOX 5181 MESA AZ 85211	700	8/5/09	09-12074	Unsecured: \$520.00	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.
R & R SUPPLY INC 531 E VERMONT DR GILBERT AZ 85295	1083	8/13/09	09-12075	Priority: \$1,980.72 Unsecured: \$7,077.04	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.
REGIONS INTERSTATE BILLING SERVICES INC PO BOX 2250 DECATUR AL 35609	66	7/7/09	09-12074	Unsecured: \$15,696.63	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
REPRO IMAGE INTERNATIONAL 301 W. DRYER ROAD, SUITE C SANTA ANA CA 92705	558	8/3/09	09-12082	Priority: \$209.52 Unsecured: \$203.72	09-12079	Based on review of supporting documentation filed with the claim, the claim should be against C Construction, Inc.

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

OBJECTIONABLE CLAIM				REASSIGNED CLAIM		
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
RESCUE LAW CARE 3976 W DONBAIN ST SOUTH JORDAN UT 84095	108	7/17/09	09-12074	Unsecured: \$255.00	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
ROCKY MOUNTAIN PRESTAIN INC 1570 E 66TH AVE DENVER CO 80229	1474	8/24/09	09-12074	Unsecured: \$4,930.73	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
ROCKY MOUNTAIN SHARP SHOP INC 1054 DENVER AVE LOVELAND CO 80537	1251	8/17/09	09-12074	Priority: \$129.00 Unsecured: \$598.96	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
RS FRAMING CONSTRUCTION INC PO BOX 2487 ISSAQUAH WA 98027	757	8/6/09	No debtor identified	Unsecured: \$108.70	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
SHRED IT P.O. BOX 59505-2505 RENTON WA 98058	1065	8/13/09	09-12074	Unsecured: \$49.50	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
SHRED IT P.O. BOX 59505-2505 RENTON WA 98058	1064	8/13/09	09-12074	Unsecured: \$99.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
SIRO DESIGNS INC 5001 N HIATUS RD SUNRISE FL 33351	248	7/31/09	09-12075	Priority: \$217.83 Unsecured: \$1,074.21	09-12074	Based on review of supporting documentation filed with the claim, the claim should be against Building Materials Holding Corporation.
STANDARD COFFEE SERVICE COMPANY PO BOX 295847 LEWISVILLE TX 75029	1381	8/20/09	09-12074	Unsecured: \$550.08	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
STERLING COMMERCE INC 4600 LAKEHURST CT DUBLIN OH 43016	110	7/20/09	09-12075	Unsecured: \$3,999.95	09-12074	Based on review of the Debtors' books and records, the claim should be against Building Materials Holding Corporation.
SUPREME OIL CO EULER HERMES ACI AGENT OF SUPREME OIL CO 800 RED BROOK BOULEVARD OWINGS MILLS MD 21117	2177	8/24/09	09-12074	Unsecured: \$6,560.75	09-12084	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.
TAIL WIND VOICE & DATA 15360 25TH AVENUE N, SUITE 114 PLYMOUTH MN 55447	423	8/3/09	09-12074	Unsecured: \$314.19	09-12075	Based on review of the Debtors' books and records, the claim should be against BMC West Corporation.
TAYLOR BUILDING PRODUCTS INC PO BOX 457 WEST BRANCH MI 48661	824	8/10/09	09-12074	Unsecured: \$22,273.04	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
TEXAS TOOL TRADERS 13317 SEYDLER ROAD WEIMAR TX 78962	437	8/3/09	09-12074	Unsecured: \$683.98	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
TOP INDUSTRIAL INC 15010 KESWICK ST VAN NUYS CA 91405	1297	8/18/09	09-12074	Unsecured: \$5,472.00	09-12083	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.
TRADE SHOW SERVICES LTD DBA PROTECT SECURITY 3511 S EASTERN AVE LAS VEGAS NV 89169	104	7/27/09	09-12074	Unsecured: \$10,530.00	09-12083	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada Inc.
TYTAN HEATING & COOLING ATTN JEREMY HALL 901 INDUSTRIAL BLVD ABILENE TX 79602	102	7/27/09	09-12074	Unsecured: \$1,400.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
VALLEY GLASS CORP 1903 3RD AVE EAST KALISPELL MT 59901	427	8/3/09	09-12074	Unsecured: \$90.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
VALLEY OFFICE EQUIPMENT INC 36 665 BANKSIDE DR STE B CATHEDRAL CITY CA 92234	1454	8/21/09	09-12082	Unsecured: \$271.91	09-12080	Based on review of Debtors' books and records, the claim should be against TWF Construction, Inc.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
VALSPAR CORPORATION PO BOX 1461 MINNEAPOLIS MN 55440	1186	8/17/09	09-12074	Priority: \$1,756.80 Unsecured: \$3,067.50	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
WASTE CONNECTIONS INC 9411 NE 94TH AVE VANCOUVER WA 98662	96	7/21/09	09-12074	Unsecured: \$328.24	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
WASTE CONNECTIONS INC 9411 NE 94TH AVE VANCOUVER WA 98662	97	7/21/09	09-12074	Unsecured: \$1,407.36	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
WASTE MANAGEMENT C/O JACQUOLYN E MILLS 1001 FANNIN ST STE 4000 HOUSTON TX 77002	2745	10/30/09	09-12074	Unsecured: \$27,396.38	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
WAYNES CEDAR SPECIALTIES 3440 N GRENADIER WAY BOISE ID 83713	651	8/5/09	09-12074	Priority: \$390.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
WESSELS SHERMAN JOERG LISZKA LAVERTY SENECZKO PC 2035 FOXFIELD RD ST CHARLES IL 60174	101	7/21/09	09-12074	Unsecured: \$5,336.46	09-12078	Based on review of supporting documentation filed with the claim, the claim should be against Illinois Framing, Inc.

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

OBJECTIONABLE CLAIM				REASSIGNED CLAIM	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR REASSIGNMENT
WINGFOOT COMMERCIAL TIRE SYSTEMS LLC WINGFOOT COMMERCIAL TIRE ACCTS RECEIVABLES PO BOX 48 FORT SMITH AR 72902	2430	8/31/09	09-12074	Unsecured: \$5,088.30	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
WOOD SMITH HENNING & BERMAN FOR RICHMOND AMERICAN 7670 W. LAKE MEAD BOULEVARD STE 250 LAS VEGAS NV 89128	1344	8/19/09	09-12083	Unsecured: \$21,000.00	Based on review of supporting documentation filed with the claim, the claim should be against Building Materials Holding Corporation.
WOODWORKERS EMPORIUM 5461 ARVILLE ST LAS VEGAS NV 89118	532	8/3/09	09-12074	Priority: \$83.70	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.
WOOTEN PROPERTIES, LLP C/O JOY FOCHT 2928 STRAUS LANE STE 210 COLORADO SPRINGS CO 80907	10	6/30/09	09-12074	Unsecured: \$31,748.83	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

EXHIBIT B

Amended Claims

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

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
ABLE DISTRIBUTING A DIV OF HAJOOA CORP 2727 W GROVERS AVENUE PHOENIX AZ 85053	2697	10/8/09	09-12076	Unsecured: \$199,346.14	2780	11/13/09	09-12084	Priority: \$3,026.14 Unsecured: \$196,320.00
AIRGAS SAFETY INC RICHARD CORNWELL 128 WHARTON RD BRISTOL PA 19007	974	8/3/09	09-12074	Unsecured: \$1,266.57	2666	9/21/2009	09-12074	Unsecured: \$1,906.75
CASTLE DOOR & MILLWORK, INC. 7400 SAND STREET BLDG 20 FT WORTH TX 76118	2416	8/31/09	09-12075	Unsecured: \$26,520.00	2781	11/16/09	09-12075	Priority: \$18,090.00 Unsecured: \$10,980.00
GECITS DBA IKON FINANCIAL SERVICES AS AUTH SERV AGT -BANC OF AMERICA & LEASING CAPITAL LLC - ATTN BANKRUPTCY ADMIN PO BOX 13708 MAGON GA 31208	1570	8/17/09	09-12074	Unsecured: \$8,482.76	2729	10/9/09	09-12074	Unsecured: \$8,482.76
HENRY COUNTY HARDWOODS P.O. BOX 1575 PARIS TN 38242	1766	8/27/09	09-12075	Unsecured: \$50,246.56	2764	11/6/09	09-12075	Priority: \$50,246.56
INTEGRA TELECOM 1201 NE LLOYD BLVD, STE 500 PORTLAND OR 97232	1279	8/10/09	09-12075	Unsecured: \$3,836.07	2731	10/7/09	09-12075	Unsecured: \$27,893.52

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

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
JENSEN PRECAST 3853 LOSEE ROAD NORTH LAS VEGAS NV 89030	1530	8/24/09	09-12079	Priority: \$208.18	2758	11/2/09	09-12079	Unsecured: \$0.00
NON FERROUS EXTRUSION 8410 HEMPSTEAD ROAD HOUSTON TX 77008	324	7/31/09	09-12075	Unsecured: \$6,658.05	2804	11/23/09	09-12075	Priority: \$6,658.05
OREGON WOOD SPECIALTIES P.O. BOX 15069 PORTLAND OR 97293	480	8/3/09	09-12075	Priority: \$1,265.09 Unsecured: \$1,747.97	2667	9/28/09	09-12075	Priority: \$1,265.09 Unsecured: \$964.67
PACIFIC GAS AND ELECTRIC CO PATRICK HAZEN, BANKRUPTCY UNIT PO BOX 8329 STOCKTON CA 95208	55	7/13/09	09-12075	Unsecured: \$7,257.85	2668	9/28/09	09-12074	Unsecured: \$10,298.52
RCR PLUMBING AND MECHANICAL, INC. 12620 MAGNOLIA AVENUE RIVERSIDE CA 92503	2214	8/28/09	09-12083	Priority: \$78,846.62 Unsecured: \$64,366.39	2851	12/18/09	09-12073	Priority: \$60,156.46 Unsecured: \$43,773.73
RESINART CORPORATION 1621 PLACENTIA AVE COSTA MESA CA 92627	2620	9/15/09	09-12074	Priority: \$12,318.05	2842	12/1/09	09-12075	Priority: \$9,221.35 Unsecured: \$3,069.57

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

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
THE BANK OF NEW YORK MELLON NA AS INDENTURE TRUSTEE CIT TECHNOLOGY FINANCING SERVICES INC C/O MARK W ECKARD, REED SMITH LLP 1201 MARKET STREET SUITE 1500 WILMINGTON DE 19801	2440	8/31/09	09-12074	Unsecured: \$600,392.58	2795	11/19/09	09-12074	Unsecured: \$600,392.58
UNITED RENTALS INC ATTN SHARON MATORANA 2138 ESPEY COURT CROFTON MD 21114	1275	7/31/09	09-12074	Unsecured: \$24,536.71	2582	8/25/09	09-12074	Unsecured: \$24,927.98
WASTE MANAGEMENT C/O JACQUOLYN MILLS 1001 FANNIN ST STE 4000 HOUSTON TX 77002	2695	10/7/09	09-12074	Unsecured: \$26,564.31	2745	10/30/09	09-12074	Unsecured: \$27,396.38
WASTE MANAGEMENT WASTE MANAGEMENT - RMC 2625 W GRANDVIEW RD STE 150 PHOENIX AZ 85023	2585	8/31/09	09-12074	Unsecured: \$7,928.15	2695	10/7/09	09-12074	Unsecured: \$26,564.31
WOOD, SMITH, HENNING & BERMAN, LLP JOEL D. ODOU RE DIST CT CLARK CTY NV CASE#A550178 7670 W LAKE MEAD BLVD., STE. 250 LAS VEGAS NV 89128	2410	8/31/09	09-12074	Unsecured: \$348,918.89	2766	8/31/09	09-12074	Secured: \$0.00 Priority: \$0.00 Unsecured: \$0.00

EXHIBIT C

Duplicate Claims

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

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
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812	2785	11/18/09	09-12083	Secured: \$0.00 Priority: \$849.55 Unsecured: \$0.00	2775	11/11/09	09-12083	Secured: \$0.00 Priority: \$849.55 Unsecured: \$0.00
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812	2786	11/18/09	09-12082	Secured: \$0.00 Priority: \$849.55 Unsecured: \$0.00	2771	11/11/09	09-12082	Secured: \$0.00 Priority: \$849.55 Unsecured: \$0.00
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812	2787	11/18/09	09-12081	Secured: \$0.00 Priority: \$51,302.55 Unsecured: \$0.00	2774	11/11/09	09-12081	Secured: \$0.00 Priority: \$51,302.55 Unsecured: \$0.00
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812	2788	11/18/09	09-12080	Secured: \$0.00 Priority: \$265,281.55 Unsecured: \$0.00	2769	11/11/09	09-12080	Secured: \$0.00 Priority: \$265,281.55 Unsecured: \$0.00
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812	2789	11/18/09	09-12079	Secured: \$0.00 Priority: \$85,653.55 Unsecured: \$0.00	2770	11/11/09	09-12079	Secured: \$0.00 Priority: \$85,653.55 Unsecured: \$0.00
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812	2790	11/18/09	09-12077	Secured: \$0.00 Priority: \$849.55 Unsecured: \$0.00	2776	11/11/09	09-12077	Secured: \$0.00 Priority: \$849.55 Unsecured: \$0.00

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

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
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812	2791	11/18/09	09-12076	Secured: \$43,156.00 Priority: \$323,509.55 Unsecured: \$0.00	2773	11/11/09	09-12076	Secured: \$43,156.00 Priority: \$323,509.55 Unsecured: \$0.00
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812	2792	11/18/09	09-12075	Secured: \$0.00 Priority: \$44,469.55 Unsecured: \$0.00	2772	11/11/09	09-12075	Secured: \$0.00 Priority: \$44,469.55 Unsecured: \$0.00
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812	2793	11/18/09	09-12074	Secured: \$0.00 Priority: \$620,482.08 Unsecured: \$0.00	2768	11/11/09	09-12074	Secured: \$0.00 Priority: \$620,482.08 Unsecured: \$0.00
GMAC PO BOX 130424 ROSEVILLE MN 55113	2722	10/15/09	09-12084	Secured: \$1,396.48	2716	10/16/2009	09-12084	Secured: \$1,396.48
GMAC PO BOX 130424 ROSEVILLE MN 55113	2723	10/15/09	09-12084	Secured: \$491.90	2717	10/16/09	09-12084	Secured: \$491.90
GMAC PO BOX 130424 ROSEVILLE MN 55113	2752	10/26/09	09-12084	Secured: \$491.90	2717	10/16/09	09-12084	Secured: \$491.90

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

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
GMAC PO BOX 130424 ROSEVILLE MN 55113	2721	10/15/09	09-12084	Secured: \$2,411.12	2718	10/16/09	09-12084	Secured: \$2,411.12
GMAC PO BOX 130424 ROSEVILLE MN 55113	2753	10/26/09	09-12084	Secured: \$2,411.12	2718	10/16/09	09-12084	Secured: \$2,411.12
GMAC PO BOX 130424 ROSEVILLE MN 55113	2725	10/15/09	09-12084	Secured: \$1,397.41	2719	10/21/09	09-12084	Secured: \$1,397.41
GMAC PO BOX 130424 ROSEVILLE MN 55113	2755	10/26/09	09-12084	Secured: \$1,397.41	2719	10/21/09	09-12084	Secured: \$1,397.41
GMAC PO BOX 130424 ROSEVILLE MN 55113	2724	10/15/09	09-12084	Secured: \$1,407.03	2720	10/21/09	09-12084	Secured: \$1,407.03
GMAC PO BOX 130424 ROSEVILLE MN 55113	2754	10/26/09	09-12084	Secured: \$1,407.03	2720	10/21/09	09-12084	Secured: \$1,407.03

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

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
HATHAWAY & SONS INC PO BOX 10270 PALM DESERT CA 92255	2809	11/25/2009	09-12080	Priority: \$1,719.57	146	7/30/09	09-12080	Unsecured: \$794.25
PITNEY BOWES GLOBAL FINANCIAL SERVICES PITNEY BOWES INC ATTN RECOVERY DEPT 27 WATERVIEW DR SHELTON CT 06484	2751	10/20/09	09-12074	Unsecured: \$213,501.11	2738	10/26/09	09-12074	Unsecured: \$213,501.11

EXHIBIT D

Insufficient Documentation Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.	COMMENTS
5029 LP PAMELA J HELMER ESQ ROGER SCOTT & HELMER LLP 1001 MARSHALL ST STE 400 REDWOOD CITY CA 94063	2422	8/31/09	Unsecured: \$36,843.00	09-12075	Based on review of supporting documentation filed with the claim, there is insufficient documentation filed with the claim to determine the grounds for the claim. Based on the Debtors' books and records there is no amount due to this claimant.
AGE INDUSTRIES P.O. BOX 539 CLEBURNE TX 76033	597	8/3/09	Unsecured: \$1,019.25	09-12075	Based on review of supporting documentation filed with the claim, there is insufficient documentation filed with the claim to determine the grounds for the claim. Based on the Debtors' books and records there is no amount due to this claimant.
CITIBANK SOUTH DAKOTA NA EXCEPTION PAYMENT PROCESSING PO BOX 6305 THE LAKES NV 88901	2184	8/24/09	Unsecured: \$5,734.76	09-12077	Based on review of supporting documentation filed with the claim, there is insufficient documentation to support the claim amount. Based on review of the Debtors' books and records, there is no amount owing this claimant. As such, the debtors object to this claim based on insufficient documentation and no liability.
GARCIA, ANDRES 1015 VALENCIA, APT D COSTA MESA CA 92626	2295	8/31/09	Unsecured: \$4,000.00	09-12076	Based on review of the claim, there is insufficient supporting documentation filed with the claim. Per review of the Debtors' books and records, there is no amount owing to this claimant.
GONZALEZ, JOSE L.T. 64375 VERONA RD CATHEDRAL CITY CA 92234	901	8/10/09	Blank	09-12080	Based on review of the claim, there is insufficient supporting documentation filed with the claim. Per review of the Debtors' books and records, there is no amount owing to this claimant.
RODRIGUEZ-MORENO, JORGE 16133 BELZEWBI LATHROP CA 95330	2203	8/28/09	Unsecured: \$3,800.00	09-12074	Based on review of the claim, there is insufficient supporting documentation filed with the claim. Per review of the Debtors' books and records, there is no amount owing to this claimant.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.	COMMENTS
TEAM 5 PROPERTIES INC PAMELA J HELMER ESQ ROGER SCOTT & HELMER LLP 1001 MARSHALL ST STE 400 REDWOOD CITY CA 94063	2421	8/31/09	Unsecured: \$36,843.00	09-12075	Based on review of supporting documentation filed with the claim, there is insufficient documentation filed with the claim to determine the grounds for the claim. Based on the Debtors' books and records there is no amount due to this claimant.

EXHIBIT E

Late Filed Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
ABSOLUTELY CABINETS 5940 W 38TH AVE WHEAT RIDGE CO 80212	2740	10/26/09	Priority: \$340.00	09-12075
ADT SECURITY SERVICES ADT SECURITY SERVICES INC 14200 E EXPOSITION AVENUE AURORA CO 80012	2778	11/6/09	Unsecured: \$1,432.45	09-12074
ADT SECURITY SERVICES ADT SECURITY SERVICES INC 14200 E EXPOSITION AVENUE AURORA CO 80012	2777	11/6/09	Unsecured: \$7,517.89	09-12074
ALADDIN INDUSTRIES, INC. 150 WEST 2950 SOUTH SALT LAKE CITY UT 84115	2841	12/11/09	Unsecured: \$1,399.00	09-12075
ALAMO IRON WORKS INC PO BOX 943 SAN ANTONIO TX 78291	2737	10/23/09	Unsecured: \$855.02	09-12075
ALEXANDER LISYANSKY 104 ADDISION LN GREENVALE NY 11548	2682	10/2/09	Priority: \$6,800.00	09-12074
ALEXANDRIA MOULDING INC PO BOX 169 MOXEE WA 98936	2712	10/21/09	Priority: \$58,861.13 Unsecured: \$86,322.45	09-12075
ALLTEL BANKRUPTCY DEPARTMENT - 1269B5103-B ALLTEL CORPORATION 1 ALLIED DRIVE LITTLE ROCK AR 72202	2681	9/22/09	Unsecured: \$8,546.71	09-12074
ALLTEL BANKRUPTCY DEPT 1269 B5B103-B 1 ALLIED DR LITTLE ROCK AR 72202	2746	10/20/09	Unsecured: \$1,551.97	09-12075

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
AMERICAN MACHINERY WORKS INC 4415 S 32ND STREET PHOENIX AZ 85040	2726	10/15/09	Unsecured: \$2,184.00	09-12076
AMERICAN METAL PRODUCTS P.O. BOX 102377 ATLANTA GA 30368	2743	10/28/09	Priority: \$809.96	09-12075
ANNONA MANUFACTURING CO P.O. BOX 287 ANNONA TX 75550	2783	11/17/09	Priority: \$3,345.45 Unsecured: \$3,736.28	09-12075
APROTEX CORPORATION 1011 W WASHINGTON AVENUE MIDLAND TX 79701	2801	11/23/09	Priority: \$1,266.46 Unsecured: \$227.32	09-12075
AREA IRON & STEEL WORKS INC 4605 OSBORNE DR EL PASO TX 79922	2691	10/6/09	Priority: \$1,757.50	09-12075
BEARING CHAIN & SUPPLY INC 3244 GARDENBROOK DR FARMERS BRANCH TX 75234	2671	9/28/09	Unsecured: \$640.50	09-12075
BEEHIVE GLASS 3070 E 3300 S SALT LAKE CITY UT 84109	2709	10/20/09	Unsecured: \$274.40	09-12075
BLUEBONNET MOTORS INC 351 I H 35 SOUTH NEW BRAUNFELS TX 78130	2692	10/6/09	Priority: \$5,104.40	09-12074
BOMAN & KEMP P.O. BOX 9725 OGDEN UT 84409	2739	10/26/09	Priority: \$1,639.53	09-12075

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
BOMAN & KEMP PO BOX 9725 OGDEN UT 84409	2839	12/3/09	Priority: \$1,639.53	09-12075
BOWMAN AND BROOKE LLP ATTN: DANIEL J. SMITH RE MERCED SUP CT 1741 TECHNOLOGY DR., #200 SAN JOSE CA 95110	2705	10/19/09	Blank	09-12074
CARGO SOLUTIONS 2673 FREEWOOD DRIVE DALLAS TX 75220	2762	11/3/09	Unsecured: \$233.66	09-12075
CASTLE DOOR & MILLWORK INC 7400 SAND STREET BLDG 20 FT WORTH TX 76118	2779	11/12/09	Priority: \$7,900.50 Unsecured: \$17,156.00	09-12075
CHAMPION RECYCLING & SERVICES 2700 N 3RD ST #2000 PHOENIX AZ 85004	2689	10/5/09	Unsecured: \$910.75	09-12074
CHAMPION RECYCLING & SERVICES 2700 N. 3RD STREET, #2000 PHOENIX AZ 85004	2688	10/5/09	Unsecured: \$543.60	09-12074
CINTAS CORPORATION P.O. BOX 390365 DENVER CO 80239	2662	9/25/09	Unsecured: \$332.50	09-12075
CIT TECHNOLOGY FINANCING SERVICES INC BANKRUPTCY PROCESSING SOLUTIONS INC 800 E SONTERRA BLVD SUITE 240 SAN ANTONIO TX 78258	2680	9/22/09	Unsecured: \$377.36	09-12074
CIT TECHNOLOGY FINANCING SERVICES INC BANKRUPTCY PROCESSING SOLUTIONS INC 800 E SONTERRA BLVD SUITE 240 SAN ANTONIO TX 78258	2834	12/8/09	Unsecured: \$104,172.60	09-12074

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
CITIBANK SOUTH DAKOTA NA DBA 4740 21ST ST URBANDALE IA 50323	2730	10/13/09	Unsecured: \$1,775.64	09-12075
CLARKS HARDWOOD LUMBER CO LP 700 E 5 1/2 ST HOUSTON TX 77007	2701	10/14/09	Priority: \$5,030.88 Unsecured: \$2,577.70	09-12075
COLORADO COIN OPERATIONS, LLC P.O. BOX 52 MANITOU SPRINGS CO 80829	2659	9/24/09	Priority: \$126.58	09-12075
COMMERCIAL AIR SERVICES PO BOX 38238 DALLAS TX 75238	2741	10/27/09	Unsecured: \$866.54	09-12075
CONCENTRIC SAW & TOOL P.O. BOX 10648 COLLEGE STATION TX 77842	2736	10/23/09	Unsecured: \$670.28	09-12075
D&R SAW & TOOL, INC. 11060 HARRY HINES BLVD. DALLAS TX 75229	2715	10/22/09	Priority: \$1,364.24 Unsecured: \$1,364.24	09-12075
D&R SAW & TOOL, INC. 11060 HARRY HINES BLVD. DALLAS TX 75229	2714	10/22/09	Priority: \$672.62 Unsecured: \$672.62	09-12075
DAVIES PEARSON PC 920 FAWCETT AVENUE TACOMA WA 98402	2684	10/5/09	Unsecured: \$10,988.32	09-12075
DELTA FIRE, INC. 14795 SW 72ND AVENUE PORTLAND OR 97224	2673	9/28/09	Unsecured: \$823.66	09-12075

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
DYNAMIC IMAGING ATTN CHRIS KATZ 1924 T STREET SACRAMENTO CA 95811	2670	9/28/09	Unsecured: \$157.89	09-12077
FORD COUNTRY OF LEWISVILLE 1144 N STEMMONS LEWISVILLE TX 75067	2698	10/12/09	Priority: \$2,911.00	09-12074
GRACE L CLUTE AND JEANETTE E CLUTE 5667 WHITEHAVEN DRIVE TROY MI 48085	2713	10/20/09	Unsecured: \$17,604.74	09-12074
GSA HOME ENERGY SOLUTIONS LLC C/O GRAVES DOUGHERTY HEARON & MOODY PC ATTN JAMES V HOFFNER 401 CONGRESS AVE SUITE 2200 AUSTIN TX 78701	2853	12/18/09	Unsecured: \$1,114,147.60	09-12075
GUILLERMO MENDOZA LAW OFFICES OF RAMIN R YOUNESSI A PLC 3435 WILSHIRE BLVD SUITE 2370 LOS ANGELES CA 90010	2840	12/7/09	Priority: \$10,950.00 Unsecured: \$739,050.00	09-12079
HENRY GIOVANNETTI 1930 JOHNSON DR CONCORD CA 94520	2765	11/9/09	BLANK	09-12074
HUDGINS COMPANY 2201 PATTERSON INDUSTRIAL DR STE 200 PFLUGERVILLE TX 78660	2856	12/22/09	Priority: \$539.11	09-12075
HUETTER MILL AND CABINET 311 S STATE SUITE 380 SALT LAKE CITY UT 84111	2669	9/28/09	Priority: \$1,278.33 Unsecured: \$5,878.05	09-12075
HYJ DIESEL JOSE RODARTE 13180 ROUND DANCE RD EL PASO TX 79936	2685	10/5/09	Priority: \$400.00	09-12075

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
IENGER ENT DBA KEARNS TOWING KEARNS TOWING 2881 S 3600 W WEST VALLEY UT 84119	2687	10/5/09	Unsecured: \$309.25	09-12075
INDUSTRIAL TOOL & SUPPLY UNIT 43 P.O. BOX 4800 PORTLAND OR 97208	2699	10/12/09	Priority: \$286.82	09-12084
INTERMOUNTAIN RURAL ELECTRIC ASSOCIATION 5496 NORTH US HIGHWAY 85 SEDALIA CO 80135	2750	10/21/09	Unsecured: \$1,738.26	09-12074
INTRALINKS INC ATTN FRAN SULZER VP A/R 150 EAST 42ND ST 8TH FLOOR NEW YORK NY 10017	2679	9/28/09	Unsecured: \$747.00	09-12074
KLINGSPOR PO BOX 2367 HICKORY NC 28603	2847	12/16/09	Unsecured: \$814.25	BLANK
KPAX COMMUNICATIONS, INC ATTN TAMMY ENGLE PO BOX 4827 MISSOULA MT 59806	2676	9/30/09	Priority: \$707.50	09-12075
LIGNUM FOREST PRODUCTS LLP #1330 - 999 W HASTINGS ST VANCOUVER BC V6C 2W2 CANADA	2797	11/20/09	Unsecured: \$31,409.00	BLANK
LIGNUM FOREST PRODUCTS,, LLP #1300 - 999 W HASTINGS ST VANCOUVER BC V6C2W2 CANADA	2796	11/20/09	Unsecured: \$10,281.75	BLANK
MARIA MCKINLEY 6914 LOST TIMBER LANE RICHMOND TX 77471	2760	11/2/09	Unsecured: \$9,000.00	09-12075

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
MARTINEZ, RAMON M 16735 AVENIDA ATCZADA DHS CA 92240	2707	10/19/09	Unsecured: \$8,500.00	09-12074
MICHAEL LEE ATTN STEVEN M BAKER ESQ NBN 4522 C/O BENSON BERTOLDO BAKER & CARTER CHTD 7408 W SAHARA AVENUE LAS VEGAS NV 89117	2782	11/17/09	Unsecured: \$450,000.00	09-12074
MICHAEL LEE ATTN STEVEN M BAKER ESQ NBN 4522 C/O BENSON BERTOLDO BAKER & CARTER CHTD 7408 W SAHARA AVENUE LAS VEGAS NV 89117	2816	12/2/09	Unsecured: \$450,000.00	09-12074
MONTOYA, RUBEN 5504 W CINNABAR GLENDALE AZ 85302	2711	10/20/09	Priority: \$0.00 Unsecured: \$726.00	09-12076
MOUNTAIN STATES COMMERCIAL CREDIT MANAGEMENT 333 W HAMPDEN AVE STE 425 ENGLEWOOD CO 80110	2700	10/14/09	Unsecured: \$789.64	09-12075
MOUNTAIN WEST COOPERATIVE 4570 NORTH RESERVE MISSOULA MT 59808	2820	11/30/09	Secured: \$0.00 Unsecured: \$0.00 Priority: \$8,703.40	09-12075
MY DADDY'S AUTOMOTIVE MY DADDY'S AUTOMOTIVE & EXHAUST 7205 NE HWY 99 VANCOUVER WA 98665	2661	9/25/09	Unsecured: \$246.56	09-12075
ORLANDO AMADOR 2751 E BONANZA #1096 LAS VEGAS NV 89101	2727	10/19/09	Secured: \$0.00 Priority: \$16,000.00	09-12074
PELICAN BAY FOREST PRODUCTS PO BOX 4900 UNIT 76 PORTLAND OR 97208	2838	12/3/09	Unsecured: \$2,471.04	09-12075

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
PITNEY BOWES GLOBAL FINANCIAL SERVICES PITNEY BOWES INC ATTN RECOVERY DEPT 27 WATERVIEW DRIVE SHELTON CT 06484	2738	10/26/09	Unsecured: \$213,501.11	09-12074
PRAXAIR DISTRIBUTION INC C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM MD 21094	2665	9/21/09	Priority: \$600.00 Unsecured : \$242.81	09-12075
PROFESSIONAL TECHNICAL SERVICE 607 ELMIRA ROAD, #145 VACAVILLE CA 95687	2849	12/17/09	Unsecured: \$471.85	09-12077
PROFESSIONAL TECHNICAL SERVICE 607 ELMIRA ROAD, #145 VACAVILLE CA 95687	2850	12/18/09	Unsecured: \$472.00	09-12077
PROTECTION ONE C/O CREDITORS BANKRUPTCY SERVICE PO BOX 740933 DALLAS TX 75374	2678	9/25/09	Unsecured: \$415.48	09-12074
QUICKFLASH WEATHERPROOFING PRODUCTS INC 4129 WAGON TRAIL AVE LAS VEGAS NV 89118	2677	10/1/09	Priority: \$2,880.00	09-12075
REED MILL & LUMBER CO INC 4510 WYNKOOP ST DENVER CO 80216	2686	10/5/09	Priority: \$6,437.17	09-12075
RESINART CORPORATION ATTN RHENDA FOSTER 1621 PLACENTIA AVE NEWPORT BEACH CA 92627	2826	12/7/09	Priority: \$9,221.35 Unsecured: \$3,069.57	09-12075
RIO GRANDE MATERIAL DAMAVAND TRADING, LLC P.O. BOX 889 LAVEEN AZ 85339	2674	9/28/09	Priority: \$70.00 Unsecured: \$245.00	09-12084

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
RSC EQUIPMENT RENTAL INC RENTAL SERVICE CORP - MPLS CREDIT 3200 HARBOR LANE N SUITE 100 MINNEAPOLIS MN 55447	2693	10/6/09	Unsecured: \$1,019.75	09-12075
SANTEX TRUCK CENTERS LTD 1380 ACKERMAN RD SAN ANTONIO TX 78219	2759	11/2/09	Priority: \$415.14	09-12075
SELKIRK P.O. BOX 102639 ATLANTA GA 30368	2742	10/28/09	Unsecured: \$5,476.95	BLANK
SERVALITO PRODUCTS INC 3451 MORTON DR EAST MOLINE IL 61244	2706	10/19/09	Unsecured: \$68.16	09-12075
SOUTHERN COUNTIES LUBRICANTS LLC P.O. BOX 5765 SANTA ANA CA 92705	2675	9/15/09	Unsecured: \$1,393.16	09-12079
STAPLES INC 300 ARBOR LAKE DRIVE COLUMBIA SC 29223	2767	11/9/09	Unsecured: \$266.86	09-12074
STAPLES INC 300 ARBOR LAKE DRIVE COLUMBIA SC 29223	2818	11/10/09	Unsecured: \$266.86	09-12074
THE SHERWIN-WILLIAMS CO 11840 N 28TH DR STE 101 PHOENIX AZ 85029	2728	10/9/09	Unsecured: \$413.87	09-12082
TOMBALL FOREST LTD 16801 F M 2920 TOMBALL TX 77377	2683	10/2/09	Priority: \$80,768.50	09-12075

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
TOMBALL FOREST LTD 16801 F M 2920 TOMBALL TX 77377	2857	12/29/09	Priority: \$80,768.50	09-12075
V-1 PROPANE 1770 N HOLMES AVENUE IDAHO FALLS ID 83403	2803	11/23/09	Priority: \$0.00 Unsecured: \$619.80	09-12075
V-1 PROPANE P O BOX 2436 1800 NO HOLMES IDAHO FALLS ID 83403	2802	11/23/09	Priority: \$401.58 Unsecured: \$300.02	BLANK
W.W. GRAINGER, INC. 7300 N. MELVINA M240 NILES IL 60714	2763	10/27/09	Unsecured: \$2,932.31	09-12074
WOLF STEEL USA INC 24 NAPOLEON RD BARRIE, ONTARIO L4M 4Y8, CANADA	2660	9/25/09	Priority: \$3,855.72 Unsecured: \$19,971.14	09-12075

EXHIBIT F

No Documentation Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.	REASON FOR DISALLOWANCE
BRO-HAHN CONSTRUCTION ALLISON CHERRY LAFFERTY KROLOFF BELCHER SMART PERRY & CHRISTOPHE 7540 SHORELINE DR STOCKTON CA 95219	2383	8/31/09	Unsecured: \$50,000.00	09-12074	No supporting documentation filed with the claim, and based on the Debtors' books and records, the Debtors do not believe that any amounts are due and owing to the claimant.
LAW OFFICE OF HAYES & WELSH GARRY L. HAYES RE ASHMUS/KD DEV/TUDOR PARK 199 N. ARROYO GRANDE BLVD., #200 HENDERSON NV 89074	2385	8/31/09	Unliquidated	09-12083	No supporting documentation filed with the claim, and based on the Debtors' books and records, the Debtors do not believe that any amounts are due and owing to the claimant.
MARTINEZ, ALEJANDRO 1361 IMPERIAL BEACH BLVD IMPERIAL BCH CA 91932	1338	8/18/09	Unliquidated	09-12081	No supporting documentation filed with the claim, and based on the Debtors' books and records, the Debtors do not believe that any amounts are due and owing to the claimant.
MARTINEZ, ALEJANDRO S. 1361 IMPERIAL BEACH BLVD IMPERIAL BCH CA 91932	1233	8/17/09	Unliquidated	09-12081	No supporting documentation filed with the claim, and based on the Debtors' books and records, the Debtors do not believe that any amounts are due and owing to the claimant.
MULLEN, LEO G 1811 ROBINSON IRVING TX 75060	1336	8/18/09	Unliquidated	09-12074	No supporting documentation filed with the claim, and based on the Debtors' books and records, the Debtors do not believe that any amounts are due and owing to the claimant.
SPRINGEL & FINK, LLP ADAM H. SPRINGEL RE DIST CT CLARK CTY NV CASE#A565461 2475 VILLAGE VIEW DRIVE, STE. 250 HENDERSON NV 89074	2386	8/31/09	Unliquidated	09-12083	No supporting documentation filed with the claim, and based on the Debtors' books and records, the Debtors do not believe that any amounts are due and owing to the claimant.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.	REASON FOR DISALLOWANCE
TODD SIMIANER(CONT) 105 UNIVERSITY AVENUE MISSOULA MT 59801	709	8/5/09	Unsecured: \$500.00	09-12075	No supporting documentation filed with the claim, and based on the Debtors' books and records, the Debtors do not believe that any amounts are due and owing to the claimant.