

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

In re:	)	Chapter 11
)	
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹	)	Case No. 09-12074 (KJC)
)	
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)

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

Building Materials Holding Corporation and its affiliates, as reorganized debtors (each, a “Reorganized Debtor,” and 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 and D to the proposed form of order attached hereto as Exhibit 2 (the “Proposed Order”), and request the Court to enter an order disallowing and expunging, reclassifying, reassigning and/or otherwise modifying such Disputed Claims, as indicated in further detail below and on

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.

Exhibits A, B, C and D 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' Twelfth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 (the "Street Declaration"), a copy of which is attached hereto as Exhibit 1. In further support, the 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, disallowing and expunging, reclassifying, reassigning and/or otherwise modifying each of the Disputed Claims, as indicated in further detail below and on Exhibits A, B, C and D to the Proposed Order.

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.

A. Modified Amount Claims

13. The Reorganized Debtors have reconciled the claims identified under the column titled “Objectionable Claim” on Exhibit A to the Proposed Order (the “Modified Amount Claims”) against their books and records. The claimants asserting the Modified Amount Claims asserted an amount that was higher than the amount of liability reflected in the Reorganized Debtors’ books and records. Consequently, the Reorganized Debtors believe that the amount of the Modified Amount Claims should be modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified Claim” on Exhibit A to the Proposed Order. The Reorganized Debtors believe that Exhibit A to the Proposed Order contains the appropriate amounts of liability for the Modified Amount Claims. Any failure to modify these claims as set forth herein and on Exhibit A to the Proposed Order will result in the applicable claimant receiving an unwarranted recovery against the Reorganized Debtors’ estates to the detriment of other creditors in these chapter 11 cases.

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

B. Modified Amount, Reclassified Claims

15. The claimants asserting the claims identified under the column titled “Objectionable Claim” on Exhibit B to the Proposed Order (the “Modified Amount, Reclassified Claims”) asserted that all or a portion of their claims are entitled to secured or priority status. After reconciling the Modified Amount, Reclassified Claims (and the materials submitted in support thereof) against their books and records, the Reorganized Debtors have determined that the priority level of the Modified Amount, Reclassified Claims should be adjusted. Specifically,

the Modified Amount, Reclassified Claims are not entitled, under the Bankruptcy Code or otherwise, to the secured or priority status set forth in each claimant's proof of claim. As a result, the Reorganized Debtors believe that these claims should be reclassified as indicated in the "Amount and Classification of Modified/Reclassified Claim" column on Exhibit B to the Proposed Order. Any failure to do so would award the claimants undue secured or priority status to the detriment of other creditors in these bankruptcy cases.

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

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

C. Reclassified, Wrong Debtor Claims

18. The claimants asserting the claims identified under the column titled "Objectionable Claim" on Exhibit C to the Proposed Order (the "Reclassified, Wrong Debtor Claims") asserted that all or a portion of their claims are entitled to secured or priority status. After reconciling the Reclassified, Wrong Debtor Claims (and the materials submitted in support

thereof) against their books and records, the Reorganized Debtors have determined that the priority level of these claims should be adjusted. Specifically, these claims are not entitled, under the Bankruptcy Code or otherwise, to the secured or priority status set forth in each claimant's proof of claim. The Reorganized Debtors therefore believe that such claims should be reclassified as indicated in the "Amount and Classification of Reclassified/Reassigned Claim" column on Exhibit C to the Proposed Order. Any failure to do so would award the claimants undue secured or priority status to the detriment of other creditors of these bankruptcy estates.

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

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

D. No Liability Claims

21. After reconciling each of the Disputed Claims (and the materials submitted in support thereof) against their books and records, the Reorganized Debtors have determined that they are not liable with respect to the claims identified on Exhibit D to the

Proposed Order (the “No Liability Claims”). Upon review of the No Liability Claims, the Reorganized Debtors simply cannot justify these claims as valid. Thus, the Reorganized Debtors believe that the No Liability Claims identified on Exhibit D should be disallowed and expunged in their entirety. Any failure to disallow such claims would result in the applicable claimants receiving an unwarranted recovery against the Reorganized Debtors’ estates to the detriment of other creditors in these chapter 11 cases.

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

RESERVATION OF RIGHTS

23. 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.

NOTICE

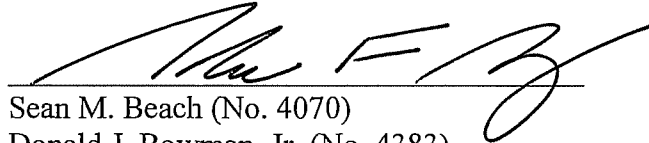
24. Notice of this Objection will be provided to: (i) the U.S. Trustee; (ii) counsel to Wells Fargo Bank, as agent under the now Reorganized Debtors’ Prepetition Credit Agreement and DIP Facility (as defined in the Plan); (iii) DK Acquisition Partners, L.P.; (iv) Wells Fargo Foothill, LLC; (v) claimants 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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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' TWELFTH OMNIBUS (SUBSTANTIVE)
OBJECTION TO CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY
CODE, BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

TO: (I) THE 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' Twelfth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1** (the "Objection").

PLEASE TAKE FURTHER NOTICE that any responses (each, a "Response") to the attached Objection must be filed with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801 on or before **4:00 p.m (ET) on 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:

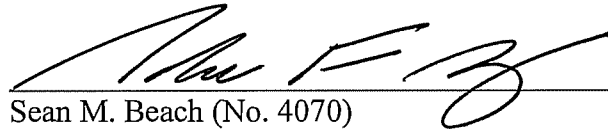
- (a) a caption setting forth the name of the Bankruptcy Court, the case number and the title of the Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the Disputed Claim, if applicable;
- (c) a concise statement setting forth the 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.

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

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

1. I am 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’ Twelfth Omnibus (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 Reorganized Debtors’ estates in these chapter 11 cases. The claims were carefully reviewed and analyzed in good faith, utilizing due diligence by the appropriate personnel, including the Reorganized Debtors’ claims agent, The Garden City Group, Inc. (“GCG”). These efforts resulted in the identification of the “Modified Amount Claims,” “Modified Amount, Reclassified Claims,” “Reclassified, Wrong Debtor Claims,” and “No Liability Claims,” as defined in the Objection and identified respectively on Exhibits A, B, C and D to the Proposed Order.

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

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

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


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

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

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

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: BUILDING MATERIALS HOLDING CORPORATION, et al.,¹ <p style="text-align: center;">Reorganized Debtors.</p>))))))))))	Chapter 11 Case No. 09-12074 (KJC) Jointly Administered Ref. Docket No. _____
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ORDER SUSTAINING REORGANIZED DEBTORS' TWELFTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE, BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1

Upon consideration of the twelfth omnibus (substantive) objection (the "Objection")² of the above-captioned reorganized debtors (each, a "Reorganized Debtor," and 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"), disallowing and expunging, reclassifying, reassigning and/or otherwise modifying the Disputed Claims, as provided for on Exhibits A, B, C and D attached hereto; and it appearing that due and sufficient notice of 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.

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

Objection has been given under the circumstances; and after due deliberation and upon the Court's determination that the relief requested in the Objection is in 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 modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled "Amount and Classification of Modified Claim" on Exhibit A hereto.
3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit B are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled "Amount and Classification of Modified/Reclassified Claim" on Exhibit B hereto and (ii) reclassified to the priority levels indicated under the column titled "Amount and Classification of Modified/Reclassified Claim" on the attached Exhibit B.
4. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit C are hereby (i) reclassified to the priority levels indicated under the column titled "Amount and Classification of Reclassified/Reassigned Claim" on Exhibit C hereto and (ii) reassigned to the case numbers (and corresponding Reorganized Debtor) indicated under the column titled "Case No. of Reclassified/Reassigned Claim" on the attached Exhibit C.

5. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit D are hereby disallowed and expunged in their entirety.

6. 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.

7. 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.

8. 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

Modified Amount Claims

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

OBJECTIONABLE CLAIM		MODIFIED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	COMMENTS
3 M C/O RECEIVABLES CONTROL CORP PO BOX 9658 MINNEAPOLIS MN 55440	107	7/17/09	09-12074	Unsecured: \$30,739.09	Unsecured: \$24,856.40	Based on review of supporting documentation filed with the claim, the total claim amount is \$0,739.09. However based on review of the Debtor's books and records, the total amount due is \$24,856.40. As such the Debtors object to \$5,882.69 of this claim based on no liability.
CPS ENERGY BANKRUPTCY SECTION 145 NAVARRO - MAIL DROP 101013 SAN ANTONIO TX 78205	1280	7/31/09	09-12074	Unsecured: \$3,888.37	Unsecured: \$2,511.04	Based on review of the Debtors' books and records, the Debtors have a total of \$2511.04 owing to this Claimant. As such, the Debtors object to the remaining amount (\$1,357.33) of the claim based on no liability.
INTEGRA INFORMATION TECHNOLOGIES PO BOX 8304 BOISE ID 83707	2279	8/31/09	09-12075	Unsecured: \$7,101.70	Unsecured: \$5,867.58	Based on review of the Debtors' books and records, the Debtors have a total of \$5867.58 owing to this Claimant. As such, the Debtors object to the remaining amount (\$1,234.12) of the claim based on no liability.
JELD WEN WINDOWS & DOORS (JELD-WEN INC) 401 HARBOR ISLES BLVD KLAMATH FALLS OR 97601	1200	8/17/09	09-12075	Priority: \$28,545.48 Unsecured: \$6,877.34	Priority: \$28,084.00	Based on review of the Debtors' books and records, \$4889.85 of this claim represents invoices for goods received post petition: Invoice 211023695 for \$2270.70 received on 6/22/2009, invoice 2110236926 for \$2270.70 received on 6/22/2009, invoice 4080357576 for \$109.22 received on 6/19/2009, invoice 4100409465 for \$176.32 received on 6/18/2009, and invoice 4800637953 for \$62.91 received on 6/18/2009. In addition, based on review of the Debtors' books and records, \$2121.88 of the claim has been satisfied pursuant to: check 1100739 on 7/15/09 and check 1100028 on 6/24/09. In addition, based on review of supporting documentation filed with the claim, the claim includes \$326.99 for vendor disputed discounts taken on post petition goods received. As such, the Debtors hereby object to \$7338.72 of the claim.
LAKWOOD REFUSE SERVICE PO BOX 11630 TACOMA WA 98411	1283	8/4/09	09-12075	Unsecured: \$4,789.05	Unsecured: \$2,642.53	Based on review of the Debtors' books and records, the Debtors have a total of \$2,642.53 owing to this Claimant. As such, the Debtors object to the remaining amount (\$2,146.52) of the claim based on no liability.

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

OBJECTIONABLE CLAIM		MODIFIED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	COMMENTS
PETROCARD SYSTEMS INC PO BOX 40 KENT WA 98035	386	8/3/09	09-12075	Unsecured: \$29,034.59	Unsecured: \$28,010.15	Based on review of the Debtors' books and records, \$1024.44 of the claim does not match the Debtors' books and records. As such, the Debtors object to \$1024.44 of the claim.
RMI READY MIX 4602 E THOMAS RD STE 100 PHOENIX AZ 85018	784	8/7/09	09-12084	Priority: \$6,007.75	Priority: \$87.00	Based on review of the Debtors' books and records, \$5,920.75 of this claim has been satisfied pursuant to check # 90008059 on 8/7/2009, in accordance with relief granted to the Debtors under a First Day Order. As such, the debtors object to \$5,920.75 of the claim.
SKY VALLEY CABINETRY 16726 TYE STREET S E MONROE WA 98272	339	8/3/09	09-12075	Unsecured: \$47,804.25	Unsecured: \$2,371.83	The Debtors' books and records do not support \$45432.42 of the claim and insufficient documentation was included to support this amount. As such, the Debtors hereby object to \$45432.42 of the claim based on no liability per examination of the Debtors' books and records and insufficient documentation.
UNITED POWER PO BOX 929 BRIGHTON CO 80601	1757	8/27/09	09-12075	Unsecured: \$4,360.47	Unsecured: \$3,354.10	Based on review of the Debtors' books and records, the Debtors have a total of \$3,354.10 owing to this Claimant. As such, the Debtors object to the remaining amount (\$1,016.37) of the claim based on no liability.
WALNUT CREEK PLANNING 5778 S R 515 MILLERBURG OH 44654	754	8/6/09	09-12075	Unsecured: \$42,187.21	Unsecured: \$31,530.48	Based on review of the Debtors' books and records, \$10,656.73 of the claim does not match the Debtors' books and records. As such, the Debtors object to \$10,656.73 of the claim.

EXHIBIT B

Modified Amount, Reclassified Claims

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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
CASTLE DOOR & MILLWORK INC JEFFREY R ALLEN SHANNON GRACEY RATLIFF & MILLER LLP 1000 BALLPARK WAY STE 300 ARLINGTON TX 76011	2781	11/16/09	09-12075	Priority: \$18,090.00 Unsecured: \$10,980.00	Priority: \$15,270.00 Unsecured: \$11,200.00	Based on review of supporting documentation filed with the claim, \$220 represents freight and \$10,980 represents goods received outside 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$11,200 of the claim is reclassified to general unsecured. In addition, \$2,550 of the claim was satisfied by check #1100005512 on 8/13/2009. In addition, \$50 of the claim is not supported by documentation included with the claim, and the debtors have no record of owing this amount. As such, the debtors object to \$50 based on insufficient documentation.
ROR PLUMBING AND MECHANICAL, INC. 12620 MAGNOLIA AVENUE RIVERSIDE CA 92503	2851	12/18/09	09-12083	Priority: \$60,156.46 Unsecured: \$43,773.73	Priority: \$29,999.50 Unsecured: \$62,028.83	Based on review of supporting documentation filed with the claim, the claim includes \$29999.50 of goods received within the 20 days prior to the petition date and are valid priority claims, and \$62028.83 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. In addition, based on review of supporting documentation filed with the claim, \$11901.86 of the claim represents invoices for goods received post petition: invoice \$2202512 for \$8870.86 received on 7/23/09, invoice 072009 for \$3031 received on 8/25/09. As such, the Debtors hereby object to \$11901.86 of the claim.
THE VERNON COMPANY ONE PROMOTION PLACE NEWTON IA 50208	2690	10/5/09	No Debtor Identified	Priority: \$3,684.40	Priority: \$0.00 Unsecured: \$2,090.56	Based on review of supporting documentation filed with the claim, the claim includes \$2090.56 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2090.56 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$1593.84 of the claim has been satisfied pursuant to: check 1000142327 on 5/26/09 and check 100013921 on 10/12/09. As such, the Debtors hereby object to \$1593.84 of the claim based on satisfaction.

EXHIBIT C

Reclassified, Wrong Debtor Claims

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

OBJECTIONABLE CLAIM		RECLASSIFIED / REASSIGNED CLAIM		COMMENTS			
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED / REASSIGNED CLAIM	CASE NO. OF RECLASSIFIED / REASSIGNED CLAIM	COMMENTS
QUICKFLASH WEATHERPROOFING PRODUCTS INC 4129 WAGON TRAIL AVE LAS VEGAS NV 89118	246	7/31/09	09-12075	Priority: \$2,880.00	Unsecured: \$2,880.00	09-12083	Based on review of supporting documentation filed with the claim, the claim is for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.

Exhibit D

No Liability Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
BOURQUE, CATHERINE 8543 E. PORTLAND ST. SCOTTSDALE AZ 85257	1098	8/13/09	09-12084	Unsecured: \$1,000,000.00	Based on review of supporting documentation filed with the claim, the claim is for a workers' compensation claim against the claimant's former employer, AMPAM Riggs from 2003. The Debtors did not assume this liability in connection with their prior acquisition of an entity affiliated with AMPAM Riggs. As such, the debtors object to this claim based on no liability.
CARPENTERS BENEFIT FUNDS OF IL C/O CATHERINE M CHAPMAN BAUM SIGMAN AUERBACH & NEUMAN LTD 200 W ADAMS ST SUITE 2200 CHICAGO IL 60606	2825	12/7/09	09-12085	Unsecured: \$4,401.87	Based on review of the claim, the claim asserts amounts owed for union dues. The Debtors' books and records show all union dues were appropriately paid. As such, the Debtors object to the claim based on no liability.
CASE FOUNDATION COMPANY 325 W LAKE ST ROSELLE IL 60172	1327	8/18/09	09-12084	Unsecured: \$91,724.00	Claim has been satisfied pursuant to a check from Chanan Construction, Inc., and the claimant filed a final release and waiver dated 12/8/2009. As such, the Debtors object to this claim based on no liability.
JESSICA TEMPLETON WHITTEN, HACKER, HAGIN CHARLES C. SELF, III-RE: CASE # 23894-B PO BOX 208 ABILENE TX 79604	833	8/10/09	09-12075	Unsecured: \$16,847.80	The underlying cause of action, Case No. 23, 894-B, was dismissed with prejudice and therefore the Debtors believe they have no liability on account of this claim and as such the claim should be disallowed and expunged in its entirety.
MARSH, DAVID WAYNE 2211 OLD STAGECOACH TRAIL ALPINE CA 91901	2438	8/31/09	09-12082	Priority: \$80,000.00	Based on review of the claim, the claim asserts amounts owed for an unpaid performance bonus for 2008. The Debtors' books and records do not reflect any bonuses due to the claimant. As such, the Debtors hereby object to the claim based on no liability.
MARTIN, CHRISTOPHER C/O JAY DUFRECHON 3365 GRAND VIEW RD EAST HELENA MT 59635	1601	8/26/09	09-12075	Unliquidated	Based on review of the claim, claim is for a workers' compensation claim. Based on the Debtors' books and records, the claim was closed 12/7/2007. As such the debtors object to this claim based on no liability.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
MICROSTRATEGY SERVICES CORPORATION 1861 INTERNATIONAL DR MCLEAN VA 22102	2143	8/28/09	09-12074	Unsecured: \$1,423.16	Based on review of the Debtors' books and records, no amounts are owing to this claimant. Based on review of supporting documentation filed with the claim, the invoice is not valid. As such, the Debtors object to this claim based on no liability.
PACIFIC POWER ATTN BANKRUPTCY P.O. BOX 25308 SALT LAKE CITY UT 84125	45	7/10/09	09-12074	Unsecured: \$2,022.86	Based on review of the Debtors' books and records, the Debtors have no amounts owing to this Claimant. As such, the Debtors object to this claim based on no liability.
PINEDA, KENNETH J 227 E 6TH ST WALSENBURG CO 81089	2501	9/2/2009	09-12075	Priority: \$729.18	Based on review of the documentation filed with the claim, the claim is for reimbursement from a flexible spending account. Claimant terminated employment with the Debtors on 4/29/08 and had 90 days from this date to request reimbursement of any remaining funds in the subject account. Claimant did not submit a claim until March of 2009. As such, according to the governing documents for the Flexible Spending Account Plan, claimant forfeited any remaining funds. As such, the Debtors object to this claim based on no liability.
PROFESSIONAL COLLISION 11100 MUJILTEO SPEEDWAY MUJILTEO WA 98275	2315	8/31/09	09-12074	Unsecured: \$4,516.86	Based on review of supporting documentation filed with the claim, the invoice is to WA Botting, 20300 Woodinville Snoh Rd, Woodenville, WA. WA Botting is not one of the Debtors. As such, the Debtors hereby object to the claim based on no liability.
ROA, NICHOLE A 37139 KINGCUP TERRACE PALMDALE CA 93551	2446	8/31/09	09-12077	Unsecured: \$7,500.00	Based on review of supporting documentation filed with the claim, the claim is for a retention bonus. However, the employee left prior to the retention date and, furthermore, signed a separation and release agreement in full and final satisfaction of any and all amounts owed by the Debtors. As such, the debtors object to this claim based on no liability.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
SUNBELT INDUSTRIAL TRUCKS INC 1617 TERRE COLONY CT DALLAS TX 75212	1473	8/24/09	09-12075	Unsecured: \$2,214.48	Based on review of the Debtors' books and records, the Debtors have no amounts owing to this Claimant. As such, the Debtors object to this claim based on no liability.
THOMAS D LUNEAU ON BEHALF OF GUILLERMO PALAFOX C/O CASEY, GERRY, SCHENK 110 LAUREL STREET SAN DIEGO CA 92101	706	8/5/09	09-12082	Unsecured: \$95,000.00	This claim was satisfied pursuant to that certain Settlement Agreement and General Released dated 10/19/09 by and between, among others, the claimant and HNR Framing Systems, Inc..
TYERS CONTRACTING, INC. 24215 N. 14TH STREET PHOENIX AZ 85024	1155	8/14/09	09-12084	Unsecured: \$83,698.71	Claim has been satisfied pursuant to a check from Chanan Construction, Inc., and the claimant filed a final release and waiver dated 12/2/2009. As such, the Debtors object to this claim based on no liability.
WENDELL WILLIAMS 159 SYCAMORE VALLEY RD CHICO CA 95973	903	8/10/09	09-12077	Unsecured: \$9,250.00	Based on review of the Debtors' books and records, there is no outstanding amounts due. As such, the Debtors object to the claim based on no liability.
WILLIAM E FUCHS PO BOX 57 CHESTER ID 83421	2171	8/28/09	09-12075	Priority: \$105.00 Unsecured: \$8,395.00	Based on review of the claim, the claim asserts amounts owed for unpaid wages and sales commissions. The Debtors' books and records do not reflect any wages or sales commission due to the claimant. As such, the Debtors object to the claim based on no liability.
WILLIAMS SCOTSMAN, INC 8211 TOWN CENTER DR BALTIMORE MD 21236	1571	8/17/09	09-12075	Unsecured: \$26.62	Based on review of the Debtors' books and records, the claimant owes the Debtors \$1,022.32, an amount in excess of the filed proof of claim. As such, the Debtors object to this claim based on no liability.