

**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
)	
)	Ref. Docket No. 1201
)	

**CERTIFICATION OF COUNSEL REGARDING 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**

On December 23, 2009, Building Materials Holding Corporation and its affiliates, the now reorganized debtors (collectively, the “Reorganized Debtors”), filed their 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 “Claims Objection”). Thereafter, on various dates, the following parties filed a response to, or contacted the Reorganized Debtors with an informal response regarding, the Claims Objection (collectively, the “Responses”): City of Fort Collins [Docket No. 1315]; SRC Oates LLC [informal]; SRC Spencer, LLC [informal]; SRC Pellisier LLC [informal]; and SRC Polaris [informal] (collectively, the “Respondents,” and together with the Reorganized Debtors, the “Parties”). Prior to the response deadline, no other comments or responses were received by the Reorganized Debtors with respect to the Claims Objection.

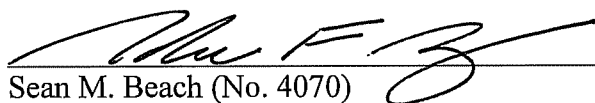
¹ The Reorganized Debtors, along with the last four digits of each Reorganized Debtor’s tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois 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.

Subsequent to the Reorganized Debtors' receipt of the Responses, they have worked with the Respondents in an effort to resolve the Responses and have done so through certain modifications to the proposed form of order filed with the Claims Objection (the "Proposed Order") and Exhibits A, B, C, D, E, F and G attached thereto (the "Exhibits"). In light of this, attached hereto as Exhibit 1 is a revised Proposed Order (the "Revised Proposed Order").² The Reorganized Debtors submit that the Revised Proposed Order is appropriate and consistent with the Claims Objection and the Parties' discussions, and that entry of the order is in the best interests of the Reorganized Debtors, their estates and creditors.

Accordingly, the Reorganized Debtors respectfully request the Court to enter the Revised Proposed Order at its earliest convenience without further notice or a hearing.

Dated: Wilmington, Delaware
January 22, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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² For ease of reference, attached hereto as Exhibit 2 is a copy of the Revised Proposed Order marked against the Proposed Order (the "Blackline"). The Blackline does not include a marked copy of the Exhibits, but the Exhibits have been modified consistent with the Reorganized Debtors' resolution of the Responses and the Parties' discussions related thereto.

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ATTORNEYS FOR THE REORGANIZED DEBTORS

EXHIBIT 1

Revised Proposed Order

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

IN RE:

**BUILDING MATERIALS HOLDING
CORPORATION, *et al.*,¹**

Debtors.

) **Chapter 11**
)
) **Case No. 09-12074 (KJC)**
)
) **Jointly Administered**
)
) **Ref. Docket No. 1201**
)

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

Upon consideration of the ninth omnibus (substantive) objection (the "Objection")² of the above-captioned debtors and debtors in possession (each, a "Debtor," and collectively, the "Debtors") for the entry of an order, pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code"), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), disallowing and expunging, reclassifying, reassigning and/or otherwise modifying the Disputed Claims, as provided for on Exhibits A, B, C, D, E, F and G attached hereto; and it appearing that due and sufficient notice of the Objection has been given under the circumstances; and after due deliberation and upon the Court's

¹ The Debtors, along with the last four digits of each Debtor's tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois Framing, Inc. (4451), C Construction, Inc. (8206), TWF Construction, Inc. (3334), H.N.R. Framing Systems, Inc. (4329), SelectBuild Southern California, Inc. (9378), SelectBuild Nevada, Inc. (8912), SelectBuild Arizona, LLC (0036), and SelectBuild Illinois, LLC (0792). The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

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

determination that the relief requested in the Objection is in the best interests of the Debtors, their estates and creditors and other parties in interest; and sufficient cause appearing for the relief requested in the Objection, it is hereby:

ORDERED, ADJUDGED AND DECREED that:

1. The Objection is sustained to the extent provided for herein and on Exhibits A, B, C, D, E, F and G attached hereto.
2. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit A are hereby modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified Claim” on Exhibit A hereto.
3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit B are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reclassified Claim” on Exhibit B hereto and (ii) reclassified to the priority levels indicated under the column titled “Amount and Classification of Modified/Reclassified Claim” on the attached Exhibit B.
4. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit C are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reassigned Claim” on Exhibit C hereto and (ii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled “Case No. for Modified/Reassigned Claim” on the attached Exhibit C.

5. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit D are hereby (i) reclassified to the priority levels indicated under the column titled “Amount and Classification of Reclassified/Reassigned Claim” on Exhibit D hereto and (ii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled “Case No. of Reclassified/Reassigned Claim” on the attached Exhibit D.

6. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit E are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reclassified/Reassigned Claim” on Exhibit E hereto, (ii) reclassified to the priority levels indicated under the column titled “Amount and Classification of Modified/Reclassified/Reassigned Claim” on the attached Exhibit E and (iii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled “Case No. for Modified/Reclassified/Reassigned Claim” on Exhibit E hereto.

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

8. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit G under the column titled “Objectionable Claim” are hereby disallowed and expunged in their entirety.

9. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, Claim Number 2336 filed by SRC Oates LLC (“SRC Oates”) is hereby modified by reducing the amount of such claim to \$186,061.03.

10. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, Claim Number 2337 and Claim Number 2351 (as modified herein, the “SRC Spencer Claims”) filed by SRC Spencer, LLC are hereby modified by reducing the amount of each such claim to \$174,593.00. Notwithstanding anything to the contrary in Exhibits A through G hereto, inclusive, the SRC Spencer Claims shall be allowed as general unsecured claims, each in the amount of \$174,593.00, and such claims shall be treated in accordance with the provisions of that certain Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications) (the “Plan”).

11. Notwithstanding anything to the contrary in Exhibits A through G hereto, inclusive, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, Claim Number 2336 and Claim Number 2350 (as modified herein, the “SRC Oates Claims”) filed by SRC Oates shall be allowed as general unsecured claims, each in the amount of \$186,061.03, and the SRC Oates Claims shall be treated in accordance with the provisions of the Plan.

12. Notwithstanding anything to the contrary in Exhibits A through G hereto, inclusive, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, Claim Number 2334 and 2354 (as modified herein, the “SRC Pellisier Claims”) filed by SRC Pellisier LLC shall be allowed as general unsecured claims, each in the

amount of \$33,995.60, and the SRC Pellisier Claims shall be treated in accordance with the provisions of the Plan.

13. Notwithstanding anything to the contrary in Exhibits A through G hereto, inclusive, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, Claim Number 2335 and 2355 (as modified herein, the “SRC Polaris Claims”) filed by SRC Polaris shall be allowed as general unsecured claims, each in the amount of \$67,207.16, and the SRC Polaris Claims shall be treated in accordance with the provisions of the Plan.

14. Nothing in the Objection or herein shall extinguish, cause a waiver of, or otherwise affect any of the arguments or positions of the Debtors and Southwest Management, Inc. (“Southwest”) with respect to the cure amounts, if any, necessary to be paid as a condition of Debtors’ assumption of that certain Purchase and Sale Agreement dated as of July 29, 2005 between certain of the Debtors as purchasers and Southwest et. al. as sellers (the “APA”), all of which arguments and positions are preserved. Notwithstanding anything to the contrary in the Notice of (A) Effective Date of Order Confirming the Joint Plan of Reorganization for the Debtors under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications) and (B) Deadlines for Filing Certain Claims [Docket No. 1260] or otherwise, in the event that the Debtors reject the APA, Southwest shall have thirty (30) days after such rejection to file and serve upon the Debtors' claims and noticing agent in these chapter 11 cases any claim arising from the rejection of the APA.

15. Except for the SRC Spencer Claims, the SRC Oates Claims, the SRC Pellisier Claims, and the SRC Polaris Claims (collectively, the “SRC Claims”), the Debtors (and any successors or successors in interest) reserve any and all rights to amend, modify or

supplement this Objection, and to file additional objections to any and all claims filed in these chapter 11 cases, including, without limitation, any and all claims that are the subject of the Objection.

16. Except for the SRC Claims, the Debtors (and any successors or successors in interest) reserve any and all rights to object to any and all of the Disputed Claims on any and all grounds in any and all additional objections to claims filed in these chapter 11 cases.

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

Dated: Wilmington, Delaware
January _____, 2010

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Modified Amount Claims

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

OBJECTIONABLE CLAIM

MODIFIED CLAIM

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	REASON FOR MODIFICATION
HIDELL HARDWARE CO INC. 3605 INWOOD ROAD DALLAS TX 75205	377	8/3/2009	09-12075	Priority: \$983.00 Unsecured: \$3,393.50	Priority: \$516.00 Unsecured: \$3,393.50	Based on review of the Debtors' books and records, \$467.00 of the claim represents invoices for goods received post petition: invoice 00344131N for \$160.00 received on 6/22/09, invoice 00344141N for \$124.00 received on 6/22/09, and invoice 00344231N for \$183.00 received on 6/25/09. As such, the Debtors hereby object to \$467.00 of the claim.
LOCK MARKETING GREATER SAN ANTONIO BUILDER ASSOCIATION 414 BALFOUR DRIVE SAN ANTONIO TX 78239	1049	8/12/2009	09-12075	Unsecured: \$1,240.00	Unsecured: \$465.00	Based on review of supporting documentation filed with the claim, 2 and 1/2 of the invoice totals are for post petition months, totaling \$775. Based on review of supporting documentation filed with the claim, the claim amount should be \$465 (month of May and 1/2 of June).
MARTOR USA 1440 N KINGSBURY ST CHICAGO IL 60642	1168	8/14/2009	09-12074	Unsecured: \$147.02	Unsecured: \$2.94	Based on review of supporting documentation filed with the claim, the amount of \$144.08 supporting the claim is based on a post petition invoice and was paid pursuant to check #1100005663 on 08/13/2009. As such, the Debtors' hereby object to \$144.08 of the claim based on satisfaction.
POST COMPANY PO BOX 1800 IDAHO FALLS ID 83403	1409	8/20/2009	09-12075	Unsecured: \$2,413.36	Unsecured: \$1,856.00	Based on review of the Debtors' books and records, the claim amount of \$1,856 is still owing and \$557.36 was satisfied by check # 1100011420 on 9/24/09 for \$557.36. As such, the Debtors object to \$557.36 of the claim based upon satisfaction.
RIO SALADO LANDFILL CO 2915 WEST PIMA PHOENIX AZ 85009	448	8/3/2009	09/12084	Unsecured: \$75.00	Unsecured: \$20.00	Based on review of supporting documentation filed with the claim, the amount of \$55 supporting the claim is based on a post petition invoice and was paid pursuant to check #9990006474 on 8/19/09. As such, the Debtors' hereby object to \$55 of the claim based on satisfaction.
V-1 PROPANE 1770 N HOLMES AVE IDAHO FALLS ID 83403	1294	8/18/2009	09-12075	Unsecured: \$1,204.10	Unsecured: \$866.23	Based on review of the Debtors' books and records, \$337.77 of the claim was satisfied pursuant to check #1100006779 on 8/20/2009. As such, the Debtors' hereby object to \$337.77 of the claim based on satisfaction.

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

OBJECTIONABLE CLAIM ————— MODIFIED CLAIM

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM	REASON FOR MODIFICATION
WESTERN STATES EQUIPMENT PO BOX 38 BOISE ID 83707	1368	8/20/2009	09-12075	Unsecured: \$643.96	Unsecured: \$114.91	Based on review of supporting documentation filed with the claim \$529.05 of the claimed amount is for post petition invoices (invoice #150049765 6/25/09, invoice #150050240 7/22/09, and invoice #150050241 7/22/09). As such, the Debtors object to \$529.05 of the claim.
XEROX CORP XEROX CAPITAL SERVICES LLC ATTN VANESSA ADAMS 1301 RIDGEVIEW DRIVE-450 LEWISVILLE TX 75057	2576	8/28/2009	09-12074	Unsecured: \$41,475.04	Unsecured: \$25,622.14	Based on review of supporting documentation filed with the claim, the claim includes amounts for equipment not rejected. Based on review of the claim, the amount due for rejected equipment and prepetition invoices is \$25,622.14. As such, the Debtors object to \$15,652.90 of the claim.

EXHIBIT B

Modified Amount, Reclassified Claims

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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM				
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
A1 MECHANICAL INC 5985 S POLARIS AVE LAS VEGAS NV 89118	1446	8/21/2009	09-12083	Priority: \$286.04	Unsecured: \$281.25	Based on review of supporting documentation filed with the claim, the claim includes \$281.25 owed for services and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$281.25 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes finance charges of \$4.79 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$4.79 of the claim.
A1 MECHANICAL INC 5985 S POLARIS AVE LAS VEGAS NV 89118	1413	8/21/2009	09-12083	Priority: \$2,186.55	Unsecured: \$2,150.00	Based on review of supporting documentation filed with the claim, the claim includes \$2150.00 owed for services and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2150.00 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes finance charges of \$36.55 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$36.55 of the claim.
ANDERSEN DISTRIBUTION INC DBA ANDERSEN LOGISTICS ATTN AIR MGMT SPECIALIST MN126-0116 100 FOURTH AVE N BAYPORT MN 55003	2634	9/17/2009	09-12075	Priority: \$20,561.02 Unsecured: \$41.34	Priority: \$15,861.88 Unsecured: \$126.54	Based on review of supporting documentation filed with the claim, the claim includes \$85.20 owed for other fees and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$85.20 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$4613.94 of this claim represents invoices for goods received post petition: invoice 4072182 for \$4613.94 received on 6/18/2009. As such, the Debtors hereby object to \$4613.94 of the claim based on the fact that such amount is asserted on account of post-petition invoices.

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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM				
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
BELL CEMENT TOOLS 11036 NORTH 22ND AVENUE PHOENIX AZ 85029	1540	8/24/2009	09-12084	Priority: \$1,062.21 Unsecured: \$3,993.67	Priority: \$1,042.52 Unsecured: \$3,865.06	Based on review of supporting documentation filed with the claim, the claim includes \$19.69 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$19.69 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim amount totals \$5055.88 but includes support for only \$4907.58. As such, the Debtors hereby object to \$148.30 of the claim.
BLDG WORKS USA PO BOX 166828 IRVING TX 75016	726	8/6/2009	09-12075	Priority: \$105.63 Unsecured: \$1,280.41	Unsecured: \$649.50	Based on review of supporting documentation filed with the claim, the claim includes \$105.63 owed for services and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$105.63 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$1271.94 of the unsecured claim is based on post petition invoices and has been satisfied pursuant to check 1100004493 on 8/6/09, and a credit of \$535.40 of this unsecured portion of the claim represents invoices for goods received on 6/24/09, and invoice 5339 for a credit of \$129.46 received on 6/24/09, and invoice 5340 for a credit of \$405.94 received on 6/24/09. As such, the Debtors hereby object to \$736.54 of the claim based on satisfaction.
BOYETT PETROLEUM PO BOX 3748 MODESTO CA 95852	1580	8/25/2009	09-12075	Priority: \$4,404.72	Priority: \$3,323.54 Unsecured: \$944.60	Based on review of supporting documentation filed with the claim, the claim includes \$944.60 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$944.60 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes finance charges of \$136.58 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$136.58 of the claim.

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

OBJECTABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.			
AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION				
CARDLOCK FUELS SYSTEM, INC PO BOX 4159 ORANGE CA 92863	1551	8/13/2009	09-12079	Priority: \$5,964.90 Unsecured: \$635.89	Priority: \$4,950.46 Unsecured: \$635.89	Based on review of supporting documentation filed with the claim, the claim includes \$32.84 owed for other fees, and \$603.05 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$635.89 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$378.55 of the claim is based on post petition invoices and has been satisfied pursuant to check 4400002 on 8/3/09. As such, the Debtors hereby object to \$378.55 of the claim based on satisfaction.
DIVERSIFIED CONSTRUCTION SUPPLY P.O. BOX 84106 LAS VEGAS NV 89193	2367	8/31/2009	09-12083	Priority: \$56.89 Unsecured: \$1,003.15	Unsecured: \$348.89	Based on review of supporting documentation filed with the claim, the claim includes \$4.09 owed for taxes and \$52.80 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$56.89 of the claim is reclassified to general unsecured. In addition, based on review of Debtors' books and records, the claim includes invoice 12482 for \$711.15, which location management disputes as a liability. As such, the Debtors hereby object to \$711.15 of the claim.
EIGHTYNINE A, LLC 6795 S. HART AVE #102 TEMPE AZ 85283	1718	8/27/2009	09-12084	Secured: \$6,340.77 Priority: \$6,635.13 Unsecured: \$5,767.33	Priority: \$42.56 Unsecured: \$4,724.77	Based on review of supporting documentation filed with the claim, the claim includes \$42.56 owed for goods which were received inside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$42.56 of the claim is reclassified to priority. In addition, based on review of the Debtors' books and records, \$6340.77 of the priority claim has been satisfied pursuant to a first day motion: check 6000002600 on 9/1/09, and \$1000 of this unsecured portion of the claim represents invoices for goods received post petition: invoice 7673 for \$500.00 received on 8/25/09, and invoice 7674 for \$500.00 received on 8/25/09. Also, based on review of supporting documentation filed with the claim, the claimed amount totals \$18743.23 but includes support for only \$12108.10. As such, the Debtors hereby object to \$6340.77 based on satisfaction, \$1000 based on no liability, and \$6635.13 based on insufficient documentation.

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

OBJECTIONABLE CLAIM ----- MODIFIED AND RECLASSIFIED CLAIM -----

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
FURNITURE TECHNICIANS OF HOUSTON INC 6102 BRITTMORE STE Q HOUSTON TX 77041	2418	8/31/2009	09-12075	Priority: \$297.50 Unsecured: \$292.50		Based on review of supporting documentation filed with the claim, the claim includes \$295.20 owed for services and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$292.50 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes finance charges of \$5.00 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$5.00 of the claim.
GCR TIRE CENTER 3100 N FREEWAY FORT WORTH TX 76111	408	8/3/2009	09-12075	Priority: \$2,533.02 Unsecured: \$583.33		Based on review of supporting documentation filed with the claim, the claim includes \$537.50 owed for goods which were received outside the 20 days prior to the petition date, \$83 owed for taxes, \$10.00 owed for fuel/energy charges, and \$35.00 owed for services and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$583.33 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$75.70 of the claim in based on post-petition invoices which have been satisfied pursuant to check 1100005009 on 8/10/09, and \$1833.99 of the claim liability is disputed by the Debtors. As such, the Debtors hereby object to \$1833.99 of the claim based on no liability and \$75.70 based on satisfaction.
IDAHO NORTHERN & PACIFIC RAILROAD 119 N COMMERCIAL EMMETT ID 83617	1321	8/18/2009	09-12075	Priority: \$418.27 Unsecured: \$400.00		Based on review of supporting documentation filed with the claim, the claim includes \$400 owed for other fees and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$400 of the claim is reclassified to general unsecured. In addition, the claimed amount totals \$418.27, but includes support for only \$400, and the Debtors' books and records indicate that \$400 is due and owing. As such, the Debtors hereby object to \$18.27 of the claim based on no liability.

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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
ISSAQUAH LUMBER COMPANY 5728 EASTLAKE SAMMAMISH PKWY SE ISSAQUAH WA 98029	253	7/31/2009	09-12075	Priority: \$5,890.23	Priority: \$3,260.08 Unsecured: \$2,601.15	Based on review of supporting documentation filed with the claim, the claim includes \$2462.30 owed for goods which were received outside the 20 days prior to the petition date and \$138.85 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2601.15 of the claim is reclassified to general unsecured. Based on review of the Debtors' books and records, \$29.00 of the claim is based on a post petition invoice and has been satisfied pursuant to check 110001280 on 7/31/09. As such, the Debtors hereby object to \$29.00 of the claim based on satisfaction of the invoices.
LES SCHWAB WAREHOUSE CENTER INC PO BOX 5350 BEND OR 97708	2580	8/27/2009	09-12075	Secured: \$6,777.48 Unsecured: \$0.00	Priority: \$1,052.23 Unsecured: \$5,489.40	Based on review of supporting documentation filed with the claim, the Claimant does have any lien rights and therefore the claim should be not be secured. As such the claim is reclassified to general unsecured. However, based on review of supporting documentation filed with the claim, the claim includes \$1052.23 owed for goods which were received inside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1052.23 of the claim is reclassified to priority. In addition, based on review of supporting documentation filed with the claim, the claim includes finance charges of \$235.85 which the debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$235.85 of the claim
OFFICEMAX ATTN: CREDIT 263 SHUMAN BLVD NAPERVILLE IL 60563	9	6/23/2009	09-12075	Priority: \$12,425.07	Priority: \$6,949.32 Unsecured: \$3,782.54	Based on review of supporting documentation filed with the claim, the claim includes \$3326.11 owed for goods which were received outside the 20 days prior to the petition date, \$3.95 owed for services, and \$452.48 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3782.54 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$1693.21 of the claim is based on post petition invoices and has been satisfied pursuant to check 886000027 on 7/9/09 and check 1100000982 on 7/9/09. As such, the Debtors hereby object to \$1693.21 of the claim based on satisfaction.

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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM				
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
OLYMPIC REPROGRAPHICS 2730 OCCIDENTAL AVENUE S SEATTLE WA 98134	223	7/31/2009	09-12075	Secured: \$33.22	Unsecured: \$26.22	Based on review of supporting documentation filed with the claim, the Claimant does have any lien rights and therefore the entire claim amount is reclassified to general unsecured. In addition, the claim includes finance charges of \$7. The Debtors do not pay finance charges in the ordinary course of business, and therefore the Debtors object to \$7 of the claim based on no liability.
SANDERSON FORD 6300 N 51ST AVE GLENDALE AZ 85301	803	8/7/2009	09-12084	Priority: \$667.46 Unsecured: \$261.67	Priority: \$226.35 Unsecured: \$341.11	Based on review of supporting documentation filed with the claim, the claim includes \$321.85 owed for goods which were received outside the 20 days prior to the petition date and \$19.26 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$341.11 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$261.67 of the claim is based on post petition invoices and has been satisfied pursuant to check 7700000262 on 8/12/09 and check 7700000229 on 8/7/09. As such, the Debtors hereby object to \$261.67 of the claim.
SIGNATURE BRASS CO 22809 S MUSTANG ROAD #A FRANKFORD IL 60423	694	8/5/2009	09-12075	Priority: \$243.89 Unsecured: \$822.85	Priority: \$23.19 Unsecured: \$994.51	Based on review of supporting documentation filed with the claim, the claim includes \$203.81 owed for goods which were received outside the 20 days prior to the petition date, \$8.64 owed for taxes, \$5.00 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$217.45 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes finance charges of \$49.04 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$49.04 of the claim.
SMISHER HYGIENE FRANCHISE TRUST 4725 PIEDMONT ROW DR #400 CHARLOTTE NC 28210	630	8/4/2009	09-12075	Priority: \$423.49 Unsecured: \$903.48	Priority: \$166.00 Unsecured: \$909.56	Based on review of supporting documentation filed with the claim, the claim includes \$237.84 owed for services and \$19.55 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$257.49 of the claim is reclassified to general unsecured. In addition, the claimed amount totals \$1,326.97, but includes support for only \$423.49. Based on a review of the Debtors' books and records, the amount due is \$1,075.56. As such, the Debtors hereby object to \$251.41 of the claim.

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

OBJECTIONABLE CLAIM		MODIFIED AND RECLASSIFIED CLAIM		REASON FOR MODIFICATION AND RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED / RECLASSIFIED CLAIM
TIRE DISTRIBUTION SYSTEMS INC DEPT 530 DENVER CO 80291	2169	8/28/2009	09-12075	Priority: \$234.95 Unsecured: \$155.83	Priority: \$25.00 Unsecured: \$356.54
Based on review of supporting documentation filed with the claim, the claim includes \$234.95 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$234.95 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes \$25.00 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$25.00 of the claim is reclassified to priority. Also, based on review of supporting documentation filed with the claim, the claim includes the amount of \$9.24 which the vendor has sent written confirmation was a miscalculation. As such, the Debtors hereby object to \$9.24 of the claim.					
VALLEY SAW SERVICE INC 712 NORTH 35TH AVE PHOENIX AZ 85009	2207	8/28/2009	09-12084	Priority: \$608.75	Priority: \$5.00 Unsecured: \$488.25
Based on review of supporting documentation filed with the claim, the claim asserts priority status under section 507(a)(4) of the Bankruptcy Code, but the claimant is not an employee of, or otherwise affiliated with, the Debtors and is therefore not entitled to priority under section 507(a)(4). However, the claim does include certain amounts entitled to priority under section 503(b)(9) of the Bankruptcy Code. As such, \$488.25 of the claim is reclassified to general unsecured. In addition, \$115.50 of this claim represents an invoice for goods received post petition: invoice 308020 for \$115.50 received on 6/16/09. Accordingly, the Debtors hereby object to \$115.50 of the claim.					
ZIP CLEANERS 61 N GILMER ST KILLEEN TX 76541	801	8/7/2009	09-12075	Priority: \$659.27	Unsecured: \$647.33
Based on review of supporting documentation filed with the claim, the claim includes \$647.33 owed for services and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$647.33 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes finance charges of \$11.94 which the Debtors do not pay in the ordinary course of business. As such, the Debtors hereby object to \$11.94 of the claim.					

EXHIBIT C

Modified Amount, Wrong Debtor Claims

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

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/REASSIGNED CLAIM	CASE NO. FOR MODIFIED/REASSIGNED CLAIM	COMMENTS
DAHILL PO BOX 314 SAN ANTONIO TX 78292	1075	8/13/2009	No debtor identified	Unsecured: \$2,233.37	Unsecured: \$1,219.26	09-12075	Based on review of the Debtors' books and records \$1,219.26 is owing to this claimant. As such, the Debtors object to the remaining \$1,014.11 of the claim based on no liability. The debtor paid 1/2 of the June invoices (post petition) that were included with the claim and the claimant did not include a \$544.65 credit with the claim. Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
EL PASO TRIAD PO BOX 314 SAN ANTONIO TX 78292	1074	8/13/2009	No debtor identified	Unsecured: \$211.09	Unsecured: \$0.00	09-12075	Based on review of the Debtors' books and records, the claimed amount has been satisfied pursuant to check #1100017016 on 11/4/2009 for \$211.09. As such, the Debtors' hereby object to the claim based on satisfaction. Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

EXHIBIT D

Reclassified, Wrong Debtor Claims

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

OBJECTIONABLE CLAIM		RECLASSIFIED / REASSIGNED CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED / REASSIGNED CLAIM	CASE NO. OF RECLASSIFIED / REASSIGNED CLAIM	COMMENTS
BASALITE BLOCK PO BOX 419074 RANCHO CORDOVA CA 95741	517	8/3/2009	No debtor identified	Unsecured: \$485.78	Priority: \$242.89 Unsecured: \$242.89	09-12075	Based on review of supporting documentation filed with the claim, \$242.89 of the claim is for goods delivered inside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, goods received within the 20 days prior to the petition date are valid priority claims. As such, \$242.89 of the claim is reclassified to priority.
CORDSTRAP USA, INC. P.O. BOX 081340 RACINE WI 53408	1389	8/20/2009	09-12074	Priority: \$11,622.27	Priority: \$6,214.67 Unsecured: \$5,407.60	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$4892.19 owed for goods which were received outside the 20 days prior to the petition date, \$12.78 owed for taxes, and \$702.63 owed for freight, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$5407.60 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West.
DISCOUNT AUTO ELECTRIC & RADIATOR SRV 935 8TH ST MODESTO CA 95354	1469	8/24/2009	09-12074	P Priority: \$419.25	Priority: \$386.88 Unsecured: \$32.40	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$32.40 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$32.40 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West.

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

OBJECTIONABLE CLAIM		RECLASSIFIED / REASSIGNED CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED / REASSIGNED CLAIM	CASE NO. OF RECLASSIFIED / REASSIGNED CLAIM	COMMENTS
DOUBLE T CONSTRUCTION, INC. 3728 POINTER ST BELTON TX 76513	707	8/5/2009	09-12074	Priority: \$160.80 Unsecured: \$160.80	Unsecured: \$160.80	09-12075	Based on review of supporting documentation filed with the claim, the claim includes amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claim should be against BMC West.
DUNPHYS EXTERMAPEST INC PO BOX 2317 CATHEDRAL CITY CA 92235	1418	8/21/2009	09-12082	Priority: \$132.00 Unsecured: \$132.00	Unsecured: \$132.00	09-12080	Based on review of supporting documentation filed with the claim, the claim includes amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the debt belongs to TWF Construction, Inc.
FRISCO LAWN AND POWER EQUIP 8650 MAIN ST FRISCO TX 75034	793	8/7/2009	09/12074	Priority: \$124.62 Unsecured: \$124.62	Unsecured: \$124.62	09-12075	Based on review of supporting documentation filed with the claim, the claim includes a \$40 fee and \$84.62 for goods delivered outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, based on review of the debtors' books and records, the debt belongs to BMC West Corporation.

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

OBJECTIONABLE CLAIM		RECLASSIFIED / REASSIGNED CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED / REASSIGNED CLAIM	CASE NO. OF RECLASSIFIED / REASSIGNED CLAIM	COMMENTS
SOLVENT RECY CLEAN INC 1850 W BROADWAY STE 110 PHOENIX AZ 85041	364	8/3/2009	09-12074	Priority: \$111.00 Unsecured: \$111.00	Unsecured: \$111.00	09-12084	Based on review of supporting documentation filed with the claim, the claim includes amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona LLC.
VAN RYLIN ASSOCIATES INC PO BOX 36953 TUCSON AZ 85470	870	8/10/2009	09/12075	Priority: \$36.00	Unsecured: \$36.00	09-12084	Based on review of supporting documentation filed with the claim, the claim includes amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.
VERNON COMPANY PO BOX 600 DEPT C NEWTON IA 50208	992	8/10/2009	No debtor identified	Priority: \$4,895.21	Priority: \$1,569.60 Unsecured: \$3,325.61	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$3,071.06 owed for goods which were received outside the 20 days prior to the petition date, \$117.20 owed for taxes, and \$137.35 owed for freight charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3,325.61 of the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM		RECLASSIFIED / REASSIGNED CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED / REASSIGNED CLAIM	CASE NO. OF RECLASSIFIED / REASSIGNED CLAIM	COMMENTS
WHITEHALL PRODUCTS, LLC 1625 WARNER ST. WHITEHALL MI 49461	256	7/31/2009	09/12074	Priority: \$614.85 Unsecured: \$1,288.53	Priority: \$520.50 Unsecured: \$1,382.88	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$79.35 owed for freight and \$15.00 owed for fees and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$94.35 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West.

Exhibit E

Modified Amount, Reclassified, Wrong Debtor Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM		CASE NO. FOR MODIFIED/RECLASSIFIED/REASSIGNED CLAIM	REASON FOR MODIFICATION AND RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED/REASSIGNED CLAIM		
FRAZEE PAINT & WALLCOVERING FILE # 53408 LOS ANGELES CA 90074	2583	8/25/2009	No debtor identified	Priority: \$2,073.59 Unsecured: \$5,327.93	Unsecured: \$2,986.89	09-12083	Based on review of supporting documentation filed with the claim, there is insufficient evidence to determine the validity and classification of the claim. Based on the Debtors' books and records, the total amount due this claimant is \$2986.89 general unsecured. As such, the Debtors object to \$4414.63 of the claim based on insufficient documentation. In addition, based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.
HEARTLAND LABEL PRINTERS, INC. D.B.A. HEARTLAND BUSINESS SYSTEMS AVASTONE TECHNOLOGIES LLC 1700 STEPHEN ST, PO BOX 347 LITTLE CHUTE WI 54140	735	8/6/2009	09-12074	Priority: \$603.20 Unsecured: \$632.96	Priority: \$72.76 Unsecured: \$812.21	09-12075	Based on review of supporting documentation filed with the claim, the claim includes \$14.25 owed for freight and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$14.25 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes NSF charges of \$35.00 which the Debtors do not pay in the ordinary course of business and based on a review of Debtors' books and records, \$516.19 of the claim is based on post petition invoices and has been satisfied pursuant to ACH #11103576 on 9/14/09. As such, the Debtors hereby object to \$551.19 of the claim. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.

Exhibit F

No Liability Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
ALDANA, ANDRES C/O JAMES FINBERG ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	2014	8/27/2009	09-12074	Unsecured: \$7,458.11	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
ALDANA, ANDRES C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	1806	8/27/2009	09-12079	Unsecured: \$7,458.11	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
ALDANA, EDUARDO C/O JAMES FINBERG ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	2012	8/27/2009	09-12074	Unsecured: \$8,572.67	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
ALDANA, MOISES C/O JAMES FINBERG ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	2013	8/27/2009	09-12074	Unsecured: \$4,371.62	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
ALDANA, MOISES C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	1805	8/27/2009	09-12079	Unsecured: \$4,371.62	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
ALUMINUM SCREEN MANUFACTURING CO P.O. BOX 849889 DALLAS TX 75284	1525	8/24/2009	09-12083	Priority: \$3,061.26 Unsecured: \$9,585.85	Based on review of supporting documentation filed with the claim and the Debtors' books and records, the claim has been satisfied pursuant to check 5900006382 on 9/15/09, as the related invoices are post-petition. As such, the Debtors hereby object to the claim based on no liability.

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

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

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

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

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
HERNANDEZ, CLEOTILDE C/O JAMES FINBERG, ESQ ALTSHULER BERZON 177 POST ST, STE 300 SAN FRANCISCO CA 94108	1990	8/27/2009	09-12076	Unsecured: \$5,400.45	Based on examination of the Debtors' books and records, there is no amount owing to this claimant. As such, the debtors object to this claim based on no liability.
JOHN ROSS COMPANY INC 345 OAK FOREST HIGHLAND VILLAGE TX 75077	643	8/3/2009	09-12075	Unsecured: \$0.00	Claimant has indicated that no amounts are due and owing from the Debtors' estates and therefore the claim should be disallowed and expunged
KOCH & COMPANY 1809 NORTH ST SENECA KS 66538	294	7/31/2009	09-12075	Priority: \$943.41	Based on review of the Debtors' books and records, \$943.41 represents invoices for goods received post petition: invoice 0000555341 for \$943.41 received on 6/22/09. As such, the Debtors hereby object to \$943.41 of the claim.
MCMMASTER CARR SUPPLY CO PO BOX 5370 PRINCETON NJ 08543	75	7/14/2009	09-12176	Unsecured: \$103.69	Based on review of the filed claim, the claimed debtor (Case No. 09-12176, D X Tech) is not a debtor in this case. As such, the Debtors object to this claim based on no liability.
NELSON FLEET SERVICE LLC PO BOX 16550 BOISE ID 83715	855	8/10/2009	09-12075	Unsecured: \$0.00	Claimant has indicated that no amounts are due and owing from the Debtors' estates and therefore the claim should be disallowed and expunged.
PELCH & RICHARDSON ENTERPRISE INC PO BOX 649 RIVERTON UT 84065	1483	8/24/2009	09-12075	Priority: \$18,153.75	Based on review of supporting documentation filed with the claim and the Debtors' books and records, the Debtors do not believe that they have any liability on account of the claim and therefore object to the entire claim on the basis of no liability.

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

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

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
VARNER BROS INC PO BOX 80427 BAKERSFIELD CA 93380	128	7/30/2009	09-12075	Unsecured: \$0.00	Claimant has indicated that no amounts are due and owing from the Debtors' estates and therefore the claim should be disallowed and expunged

Exhibit G

Multiple Debtor Claims

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

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

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

----- OBJECTIONABLE CLAIM ----- SURVIVING CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
PAPE MATERIAL HANDLING 2430 GRAND AVENUE SACRAMENTO CA 95838	276	7/31/2009	09-12077	Unsecured: \$437.48	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
PAPE MATERIAL HANDLING 2430 GRAND AVENUE SACRAMENTO CA 95838	278	7/31/2009	09-12075	Unsecured: \$108.60	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
PAPE MATERIAL HANDLING INC 2430 GRAND AVE SACRAMENTO CA 95864	57	7/13/2009	09-12074	Unsecured: \$2,544.00	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
PAPE MATERIAL HANDLING INC 2430 GRAND AVE SACRAMENTO CA 95864	58	7/13/2009	09-12077	Unsecured: \$437.48	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
PAPE MATERIAL HANDLING INC 2430 GRAND AVE SACRAMENTO CA 95838	59	7/13/2009	09-12074	Unsecured: \$108.60	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC OATES LLC ATTN THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE STREET 48TH FLOOR LOS ANGELES CA 90071	2356	8/31/2009	09-12082	Unsecured: \$391,420.57	2350	8/31/2009	09-12079	Unsecured: \$186,061.03	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.

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

----- OBJECTIONABLE CLAIM ----- SURVIVING CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
SRC OATES LLC ATTN: THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2352	8/31/2009	09-12075	Unsecured: \$391,420.57	2350	8/31/2009	09-12079	Unsecured: \$186,061.03	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC PELLISIER LLC THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET 48TH FLOOR LOS ANGELES CA 90071	2357	8/31/2009	09-12082	Unsecured: \$33,995.60	2354	8/31/2009	09-12079	Unsecured: \$33,995.60	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC PELLISIER LLC THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET 48TH FLOOR LOS ANGELES CA 90071	2358	8/31/2009	09-12075	Unsecured: \$33,995.60	2354	8/31/2009	09-12079	Unsecured: \$33,995.60	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC POLARIS ATTN: THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE STREET 48TH FLOOR LOS ANGELES CA 90071	2333	8/31/2009	09-12083	Unsecured: \$67,207.16	2355	8/31/2009	09-12079	Unsecured: \$67,207.16	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC POLARIS THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET 48TH FLOOR LOS ANGELES CA 90071	2359	8/31/2009	09-12075	Unsecured: \$67,207.16	2355	8/31/2009	09-12079	Unsecured: \$67,207.16	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
SRC SPENCER LLC ATTN: THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2332	8/31/2009	09-12083	Unsecured: \$509,855.57	2351	8/31/2009	09-12079	Unsecured: \$174,593.00	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.

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

----- OBJECTIONABLE CLAIM ----- SURVIVING CLAIM -----

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM		SURVIVING CLAIM		COMMENTS				
	CLAIM NUMBER	DATE FILED	CASE NO.	CLAIM NUMBER		DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF CLAIM
SRC SPENCER, LLC ATTN: THEODORE A COHEN SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 SOUTH HOPE STREET, 48TH FLOOR LOS ANGELES CA 90071	2353	8/31/2009	09-12075	2351	8/31/2009	09-12079	Unsecured: \$509,855.57	Unsecured: \$174,593.00	Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.
	2199	8/28/2009	09-12075	2200	8/28/2009	09-12074	Priority: \$10,273.14 Unsecured: \$11,321.50	Priority: \$10,273.14 Unsecured: \$11,321.50	
WORLDWIDE DOOR COMPONENTS INC C/O TABATHA A LIEBERT ESQ ALLEN DELL PA 202 S ROME AVE SUITE 100 TAMPA FL 33606									Claimant filed claims against multiple Debtor entities. According to the Debtors' books and records, the claim listed as Objectable was asserted against the wrong Debtor entity and the claim listed as Surviving was asserted against the correct Debtor entity.

EXHIBIT 2

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

IN RE: BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i>, ¹ <p style="text-align: center;">Debtors.</p>)))))))))))	Chapter 11 Case No. 09-12074 (KJC) Jointly Administered Ref. Docket No. _____1201
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ORDER SUSTAINING DEBTORS' NINTH OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE, BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1

Upon consideration of the ninth omnibus (substantive) objection (the “Objection”)² of the above-captioned debtors and debtors in possession (each, a “Debtor,” and collectively, the “Debtors”) for the entry of an order, pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), disallowing and expunging, reclassifying, reassigning and/or otherwise modifying the Disputed Claims, as provided for on Exhibits A, B, C, D, E, F and G attached hereto; and it appearing that due and sufficient notice of the Objection has been given under the circumstances; and after due deliberation and upon the Court’s determination that the relief requested in the Objection is in the best interests of the Debtors, their estates and

¹ The Debtors, along with the last four digits of each Debtor’s tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois Framing, Inc. (4451), C Construction, Inc. (8206), TWF Construction, Inc. (3334), H.N.R. Framing Systems, Inc. (4329), SelectBuild Southern California, Inc. (9378), SelectBuild Nevada, Inc. (8912), SelectBuild Arizona, LLC (0036), and SelectBuild Illinois, LLC (0792). The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

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

creditors and other parties in interest; and sufficient cause appearing for the relief requested in the Objection, it is hereby:

ORDERED, ADJUDGED AND DECREED that:

1. The Objection is sustained to the extent provided for herein and on Exhibits A, B, C, D, E, F and G attached hereto.

2. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit A are hereby modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified Claim” on Exhibit A hereto.

3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit B are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reclassified Claim” on Exhibit B hereto and (ii) reclassified to the priority levels indicated under the column titled “Amount and Classification of Modified/Reclassified Claim” on the attached Exhibit B.

4. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit C are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reassigned Claim” on Exhibit C hereto and (ii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled “Case No. for Modified/Reassigned Claim” on the attached Exhibit C.

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

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

6. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit E are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reclassified/Reassigned Claim” on Exhibit E hereto, (ii) reclassified to the priority levels indicated under the column titled “Amount and Classification of Modified/Reclassified/Reassigned Claim” on the attached Exhibit E and (iii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled “Case No. for Modified/Reclassified/Reassigned Claim” on Exhibit E hereto.

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

8. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit G under the column titled “Objectionable Claim” are hereby disallowed and expunged in their entirety.

9. The Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, Claim Number 2336 filed by SRC Oates LLC (“SRC Oates”) is hereby modified by reducing the amount of such claim to \$186,061.03.

10. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, Claim Number 2337 and Claim Number 2351 (as modified herein, the “SRC Spencer Claims”) filed by SRC Spencer, LLC are hereby modified by reducing the amount of each such claim to \$174,593.00. Notwithstanding anything to the contrary in Exhibits A through G hereto, inclusive, the SRC Spencer Claims shall be allowed as general unsecured claims, each in the amount of \$174,593.00, and such claims shall be treated in accordance with the provisions of that certain Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications) (the “Plan”).

11. Notwithstanding anything to the contrary in Exhibits A through G hereto, inclusive, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, Claim Number 2336 and Claim Number 2350 (as modified herein, the “SRC Oates Claims”) filed by SRC Oates shall be allowed as general unsecured claims, each in the amount of \$186,061.03, and the SRC Oates Claims shall be treated in accordance with the provisions of the Plan.

12. Notwithstanding anything to the contrary in Exhibits A through G hereto, inclusive, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, Claim Number 2334 and 2354 (as modified herein, the “SRC Pellisier Claims”) filed by SRC Pellisier LLC shall be allowed as general unsecured claims, each in the amount of \$33,995.60, and the SRC Pellisier Claims shall be treated in accordance with the provisions of the Plan.

13. Notwithstanding anything to the contrary in Exhibits A through G hereto, inclusive, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007

and Local Rule 3007-1, Claim Number 2335 and 2355 (as modified herein, the “SRC Polaris Claims”) filed by SRC Polaris shall be allowed as general unsecured claims, each in the amount of \$67,207.16, and the SRC Polaris Claims shall be treated in accordance with the provisions of the Plan.

14. Nothing in the Objection or herein shall extinguish, cause a waiver of, or otherwise affect any of the arguments or positions of the Debtors and Southwest Management, Inc. (“Southwest”) with respect to the cure amounts, if any, necessary to be paid as a condition of Debtors’ assumption of that certain Purchase and Sale Agreement dated as of July 29, 2005 between certain of the Debtors as purchasers and Southwest et. al. as sellers (the “APA”), all of which arguments and positions are preserved. Notwithstanding anything to the contrary in the Notice of (A) Effective Date of Order Confirming the Joint Plan of Reorganization for the Debtors under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications) and (B) Deadlines for Filing Certain Claims [Docket No. 1260] or otherwise, in the event that the Debtors reject the APA, Southwest shall have thirty (30) days after such rejection to file and serve upon the Debtors' claims and noticing agent in these chapter 11 cases any claim arising from the rejection of the APA.

15. Except for the SRC Spencer Claims, the SRC Oates Claims, the SRC Pellisier Claims, and the SRC Polaris Claims (collectively, the “SRC Claims”), the Debtors (and any successors or successors in interest) reserve any and all rights to amend, modify or supplement this Objection, and to file additional objections to any and all claims filed in these chapter 11 cases, including, without limitation, any and all claims that are the subject of the Objection.

10. ~~The~~16. Except for the SRC Claims, the Debtors (and any successors or successors in interest) reserve any and all rights to object to any and all of the Disputed Claims on any and all grounds in any and all additional objections to claims filed in these chapter 11 cases.

~~11.17.~~ This Court shall retain jurisdiction over any and all affected parties with respect to any and all matters, claims or rights arising from or related to the implementation or interpretation of this Order.

Dated: Wilmington, Delaware
January _____, 2010

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Modified Amount Claims

EXHIBIT B

Modified Amount, Reclassified Claims

EXHIBIT C

Modified Amount, Wrong Debtor Claims

EXHIBIT D

Reclassified, Wrong Debtor Claims

Exhibit E

Modified Amount, Reclassified, Wrong Debtor Claims

Exhibit F

No Liability Claims

Exhibit G

Multiple Debtor Claims