

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

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i></b> <sup>1</sup>	)	<b>Case No. 09-12074 (KJC)</b>
	)	
<b>Reorganized Debtors.</b>	)	<b>Jointly Administered</b>
	)	
	)	<b>Objection Deadline: March 15, 2010 at 4:00 p.m. (ET)</b>
	)	<b>Hearing Date: March 24, 2010 at 10:00 a.m. (ET)</b>

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

Building Materials Holding Corporation and its affiliates, as reorganized debtors (collectively, the "Reorganized Debtors"), hereby submit this objection (the "Objection"), pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy Code"), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), to each of the claims (the "Disputed Claims") listed on Exhibits A1, A2, B, C, D, E, F and G to the proposed form of order (the "Proposed Order") attached hereto as Exhibit 2,<sup>2</sup> and request the entry of an order reassigning, modifying or disallowing and expunging in full each of the

<sup>1</sup> 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.

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

Disputed Claims, as indicated in further detail below and on Exhibits A1, A2, B, C, D, E, F and G 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' Thirteenth Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 (the "Street Declaration"), a copy of which is attached hereto as Exhibit 1. In further support, the Reorganized Debtors respectfully represent as follows:

### **JURISDICTION AND VENUE**

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

### **BACKGROUND**

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

3. The Reorganized Debtors are one of the largest providers of residential building products and construction services in the United States. The Reorganized Debtors

distribute building materials, manufacture building components (e.g., millwork, floor and roof trusses, and wall panels), and provide construction services to professional builders and contractors through a network of 31 distribution facilities, 43 manufacturing facilities, and five regional construction services facilities.

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

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

5. On the Petition Date, the now Reorganized Debtors filed their proposed chapter 11 plan (as amended and/or supplemented, the “Plan”) and accompanying disclosure statement (as amended and/or supplemented, the “Disclosure Statement”). The Reorganized Debtors filed amended versions of the Plan and Disclosure Statement since that time. The Court approved the Disclosure Statement by order entered on October 22, 2009.

6. On December 17, 2009, the Court entered the Order Confirming Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code Amended

December 14, 2009 (With Technical Modifications) [Docket No. 1182] confirming the Plan.

The Effective Date (as defined in the Plan) of the Plan occurred on January 4, 2010.

### **BAR DATE AND PROOFS OF CLAIM**

7. On June 17, 2009, this Court entered an order [Docket No. 53] appointing The Garden City Group, Inc. (“GCG”) as the claims and noticing agent in these chapter 11 cases. GCG is authorized to maintain (i) all proofs of claim filed against the now Reorganized Debtors in these bankruptcy proceedings and (ii) an official claims register by docketing all proofs of claim in a claims database containing, among other things, information regarding the name and address of each claimant, the date the proof of claim was received by GCG, the claim number assigned to the proof of claim and the asserted amount and classification of the claim.

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

9. Additionally, pursuant to the Bar Date Order, any entity asserting a claim (a “Rejection Damages Claim”) against the now Reorganized Debtors’ estates in connection with the Reorganized Debtors’ rejection of an executory contract and/or unexpired lease under section

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

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

### **RELIEF REQUESTED**

11. By this Objection, the Reorganized Debtors request the Court to enter an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, reassigning, modifying or disallowing and expunging in full each of the Disputed Claims, as indicated in further detail below and Exhibits A1, A2, B, C, D, E, F and G 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.

### **OBJECTION**

#### **A. Wrong Debtor Claims**

13. The claims listed on Exhibits A1 and A2 to the Proposed Order (the “Wrong Debtor Claims”) were filed by the applicable claimant against certain now Reorganized Debtors under the case numbers listed under the heading titled “Objectionable Claim” on Exhibits A1 and A2. Also, some of the claimants asserting the Wrong Debtor Claims failed to list any Reorganized Debtor in their claims. After reviewing their books and records, the Reorganized Debtors believe they have determined which debtor entity the Wrong Debtor Claims should have been filed against and have listed the new case numbers for the Wrong Debtor Claims under the column titled “Case No. of Reassigned Claim” (the “New Case Number”) on Exhibits A1 and A2. For the Wrong Debtor Claims listed on Exhibit A2, the Reorganized Debtors believe they have determined the specific Reorganized Debtors that certain portions of such claims were intended to have been filed against and have listed a New Case Number and dollar amount for such portions of each Wrong Debtor Claim, under the column titled “Case No. of Reassigned Claim.” The Reorganized Debtors believe that the claimants asserting the Wrong Debtor Claims listed on Exhibit A1 intended to assert such claims under the respective New Case Numbers assigned to each Wrong Debtor Claim and that the claimants asserting the Wrong Debtor Claims listed on Exhibit A2 intended to assert such claims under the respective New Case Numbers, and in the corresponding amounts, as indicated under the column titled “Case No. of Reassigned Claim.”

14. Failure to properly reassign the Wrong Debtor Claims would result in claims being improperly asserted against the wrong debtor entity. Therefore, to correct the claims register in these chapter 11 cases, the Reorganized Debtors hereby object to the Wrong Debtor Claims, and request entry of an order reassigning them to their respective New Case Numbers, as indicated on Exhibits A1 and A2 to the Proposed Order.

**B. Amended Claims**

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

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

**C. Duplicate Claims**

17. The claims identified under the column titled “Objectionable Claim” on Exhibit C to the Proposed Order (the “Duplicate Claims”) are duplicative of the proofs of claim identified under the column titled “Surviving Claim” on Exhibit C. The Reorganized Debtors believe that it was not the intention of the claimants asserting such claims to seek a double

recovery against the Reorganized Debtors' estates. Instead, the filing of Duplicate Claims appears to be a function of claimants filing multiple proof of claim forms on account of a single claim, or filing the same claim with multiple parties (e.g., GCG, the Reorganized Debtors, counsel to the Reorganized Debtors and/or the Clerk of the Court). Regardless of the claimants' reasons for filing the Duplicate Claims, only one claim should be allowed for each claimant.

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

**D. Insufficient Documentation Claims**

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



pursuant to Rule 3001(f) of the Federal Rules of Bankruptcy Procedure.” In re Planet Hollywood Int’l, 247 B.R. 391, 395 (Bankr. D. Del. 2001).

20. As noted above, the claimants asserting the Insufficient Documentation Claims failed to allege facts sufficient and/or attach documentation sufficient to determine the validity and amount of their claims. Therefore their claims are not *prima facie* valid. See in re Allegheny Int’l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (“[T]he claimant must allege facts sufficient to support the claim. If the averments in [the claimant’s] filed claim meet this standard of sufficiency, it is ‘*prima facie*’ valid.”). Because the Insufficient Documentation Claims are not *prima facie* valid, the Reorganized Debtors hereby object to these claims and request the Court to enter an order disallowing in full and expunging the Insufficient Documentation Claims identified on Exhibit D to the Proposed Order.

**E. Late Filed Claims**

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

**F. No Documentation Claims**

22. The claims listed on Exhibit F to the Proposed Order (the “No Documentation Claims”) were submitted without any documentation supporting the alleged claims. As noted above, Local Rule 3007-1(d)(vi) provides that a debtor may object on a non-

substantive basis to a “claim that does not have a basis in the debtor’s books and records and does not include or attach sufficient information or documentation to constitute prima facie evidence of the validity and amount of the claim, as contemplated by [Bankruptcy Rule] 3001(f).” Moreover, to comply with the requirements for filing a claim, “a claimant must allege facts sufficient to support a legal basis for the claim. If the assertions in the filed claim meet this standard of sufficiency, the claim is *prima facie* valid pursuant to Rule 3001(f) of the Federal Rules of Bankruptcy Procedure.” In re Planet Hollywood Int’l, 247 B.R. 391, 395 (Bankr. D. Del. 2001).

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

#### **G. Stockholder Claims**

24. The claims listed on Exhibit G to the Proposed Order (the “Stockholder Claims”) were filed by parties on account of asserted equity interests held by such parties in the now Reorganized Debtors. The now Reorganized Debtors object to the Stockholder Claims because they were filed by a shareholder based solely on ownership of stock of the now Reorganized Debtors, and not on account of damages or a claim against the now Reorganized

Debtors. Therefore, the Reorganized Debtors hereby object to the Stockholder Claims and request entry of an order disallowing in full and expunging each such claim.

**RESERVATION OF RIGHTS**

25. The Reorganized Debtors expressly reserve the right to amend, modify or supplement this Objection, and to file additional objections to any claims filed in these chapter 11 cases, including, without limitation, any and all claims which are the subject of this Objection. In the event the Court determines that the Reorganized Debtors' objections herein to the No Documentation Claims and/or Insufficient Documentation Claims are more properly characterized as substantive (as opposed to non-substantive) objections, the Reorganized Debtors reserve any and all rights to amend, modify or supplement their objections to any and all such claims.

**NOTICE**

26. 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.

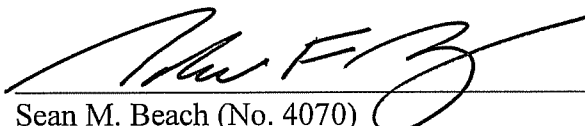
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**CONCLUSION**

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  
February 19, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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Donald J. Bowman, Jr. (No. 4383)  
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ATTORNEYS FOR THE REORGANIZED DEBTORS

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

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>BUILDING MATERIALS HOLDING CORPORATION, et al.,<sup>1</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
	)	
<b>Reorganized Debtors.</b>	)	<b>Jointly Administered</b>
	)	
	)	<b>Objection Deadline: March 15, 2010 at 4:00 p.m. (ET)</b>
	)	<b>Hearing Date: March 24, 2010 at 10:00 a.m. (ET)</b>

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

TO: (I) THE U.S. TRUSTEE; (II) COUNSEL TO WELLS FARGO BANK, AS AGENT UNDER THE REORGANIZED DEBTORS' PREPETITION CREDIT AGREEMENT AND DIP FACILITY; (III) DK ACQUISITION PARTNERS, L.P.; (IV) WELLS FARGO FOOTHILL, LLC; (V) CLAIMANTS WHOSE DISPUTED CLAIMS ARE SUBJECT TO THIS OBJECTION; AND (VI) ALL PARTIES ENTITLED TO NOTICE UNDER RULE 2002-1(b) OF THE LOCAL RULES OF BANKRUPTCY PRACTICE AND PROCEDURE FOR THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

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

**PLEASE TAKE FURTHER NOTICE** that any responses (each, a "Response") to the attached Objection must be filed with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801 on or before **4:00 p.m (ET) on March 15, 2010** (the "Response Deadline"). At the same

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<sup>1</sup> 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.

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.

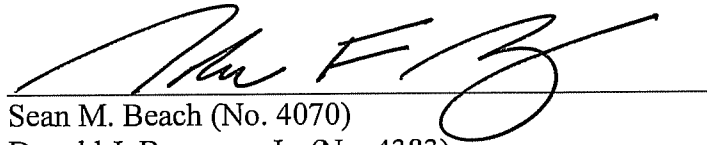
**PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON MARCH 24, 2010 AT 10:00 A.M. (ET) BEFORE THE HONORABLE KEVIN J. CAREY AT THE BANKRUPTCY COURT, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DELAWARE 19801.**

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**PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND ON OR BEFORE THE RESPONSE DEADLINE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR A HEARING.**

Dated: Wilmington, Delaware  
February 19, 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**

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>BUILDING MATERIALS HOLDING CORPORATION, et al.,<sup>1</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
	)	
<b>Reorganized Debtors.</b>	)	<b>Jointly Administered</b>
	)	

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

I, PAUL S. STREET, pursuant to 28 U.S.C. § 1746, hereby declare:

1. I am the Chief Executive Officer of Building Materials Holding Corporation, a corporation organized under the laws of the State of Delaware and one of the above-captioned reorganized debtors (collectively, the “Reorganized Debtors”). In this capacity I am familiar with the Reorganized Debtors’ day-to-day operations, businesses, financial affairs and books and records.

2. In this capacity, I am one of the individuals primarily responsible for overseeing the claims reconciliation and objection process in the Reorganized Debtors’ chapter 11 cases. I have read the Reorganized Debtors’ Thirteenth Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local

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<sup>1</sup> 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.

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

3. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the now Reorganized Debtors in these cases. The claims were carefully reviewed and analyzed in good faith utilizing due diligence by the appropriate personnel, including the Reorganized Debtors’ claims agent, The Garden City Group, Inc. (“GCG”). These efforts resulted in the identification of the “Wrong Debtor Claims,” “Amended Claims,” “Duplicate Claims,” “Insufficient Documentation Claims,” “Late Filed Claims,” “No Documentation Claims” and “Stockholder Claims,” as defined in the Objection and identified on Exhibits A1, A2, B, C, D, E, F and G to the Proposed Order, respectively.

4. The information contained in Exhibits A1, A2, B, C, D, E, F and G to the Proposed Order is true and correct to the best of my knowledge, information and belief.

5. The Reorganized Debtors have determined based upon a review of the claims docket and their books and records that the parties asserting the claims identified on Exhibits A1 and A2 to the Proposed Order either asserted such claims against the wrong Reorganized Debtors or against no Reorganized Debtor entity. Accordingly, to correct the claims register and prevent the applicable claimant from receiving a recovery from the wrong Reorganized Debtor, the Reorganized Debtors seek to reassign the Wrong Debtor Claims to the appropriate debtor entity

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

and, if applicable, in their modified amounts as outlined on Exhibits A1 and A2 to the Proposed Order.

6. The Reorganized Debtors have further determined based upon a review of the claims docket that the claims identified on Exhibit B to the Proposed Order have been amended and superseded by subsequently filed claims. Accordingly, to prevent the claimants from receiving an unwarranted recovery on the basis of a claim that has been amended and superseded, the Reorganized Debtors seek to expunge and disallow in full the Amended Claims listed on Exhibit B to the Proposed Order.

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

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

9. The Reorganized Debtors have further determined based upon a review of the claims docket and the claims identified on Exhibit E to the Proposed Order that these claims have been filed after the applicable deadline for filing such claims had passed, as provided for in the Bar Date Order. Accordingly, the Reorganized Debtors seek to expunge and disallow in full the Late Filed Claims listed in Exhibit E to the Proposed Order.

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

11. The Reorganized Debtors have further determined based upon a review of the claims docket and the claims listed on Exhibit G to the Proposed Order that the claims identified therein were filed by parties solely on account of equity interests held by such parties in the now Reorganized Debtors. As such, the Reorganized Debtors seek to expunge and disallow in full the Stockholder Claims.

*Signature page follows*

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

Executed on February 19, 2010

/s/ Paul S. Street  
Paul S. Street

**EXHIBIT 2**

Proposed Order

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

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

Upon consideration of the thirteenth omnibus (non-substantive) objection (the "Objection")<sup>2</sup> of the above-captioned reorganized debtors (collectively, the "Reorganized Debtors") for the entry of an order, pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code"), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), reassigning, modifying or disallowing and expunging in full each of the Disputed Claims identified on Exhibits A1, A2, 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;

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<sup>1</sup> 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.

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

and after due deliberation and upon the Court's determination that the relief requested in the Objection is in the best interests of the Reorganized Debtors, their estates and creditors and other parties in interest; and sufficient cause appearing for the relief requested in the Objection, it is hereby:

**ORDERED, ADJUDGED AND DECREED that:**

1. The Objection is sustained.
2. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit A1 are hereby reassigned to the New Case Numbers as indicated on Exhibit A1.
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 A2 are hereby reassigned to the New Case Numbers in the specific amounts identified in the column titled "Case No. of Reassigned Claim" as indicated on Exhibit A2.
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 Exhibits B, C, D, E, F and G attached hereto are hereby disallowed and expunged in their entirety.
5. 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.
6. 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.



7. 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  
March \_\_\_\_\_, 2010

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Kevin J. Carey  
Chief United States Bankruptcy Judge

**EXHIBIT A1**

Wrong Debtor Claims

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
ABC AMEGA INC 1100 MAIN ST BUFFALO NY 14209	2454	8/31/2009	09-12075	Unsecured: \$5,000.00	09-12084	Based on review of the Debtors' books and records, claim should be against SelectBuild Arizona, LLC.
AMERICAN ELECTRIC POWER PO BOX 2021 ROANOKE VA 24022-2121	162	7/30/2009	09-12074	Unsecured: \$171.87	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
ATLAS ROOFING CORP P.O. BOX 403977 ATLANTA GA 30384-3977	475	8/3/2009	09-12074	Unsecured: \$1,916.65	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
ATMOS ENERGY- A DIV OF ATMOS ENERGY CORP ATTN: BANKRUPTCY GROUP PO BOX 650205 DALLAS TX 75265-0205	1761	8/27/2009	09-12074	Unsecured: \$517.74	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
ATRIUM COMPANIES INC C/O HERBERT J GILLES ATTORNEY FOR CLAIMA WILSON ELSER MOSKOWITZ EDELMAN & DICKER 901 MAIN STREET SUITE 4800 DALLAS TX 75202-3758	2458	8/31/2009	09-12074	Priority: \$110,066.81	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
CITY OF SUNRISE PO BOX 31432 TAMPA FL 33631-3432	1086	8/13/2009	09-12074	Unsecured: \$1,328.81	09-12082	Based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Southern California, Inc.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
CPS ENERGY BANKRUPTCY SECTION 145 NAVARRO - MAIL DROP 101013 SAN ANTONIO TX 78205	1280	7/31/2009	09-12074	Unsecured: \$3,868.37	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
DIXIE PLYWOOD CO 204 OLD WEST LATHROP SAVANNAH GA 31402	1779	8/27/2009	09-12074	Priority: \$139,494.48 Unsecured: \$59,814.47	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
EL PASO LUMBER & PLYWOOD INC STEVENS & LEE PC JOHN D DEMMY 1105 NORTH MARKET STREET 7TH FLOOR WILMINGTON DE 19801	1029	8/11/2009	09-12074	Secured: \$0.00 Priority: \$16,957.44 Unsecured: \$0.00	09-12075	A stipulation agreement was reached with the claimant [Docket No. 415], as a result of which the claim should be against BMC West Corporation.
EL PASO WATER UTILITIES PO BOX 511 EL PASO TX 79961-0001	2733	10/23/2009	Unknown	Unsecured: \$895.15	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
EXAMINETICS INC PO BOX 410047 KANSAS CITY MO 64141	424	8/3/2009	Unknown	Unsecured: \$324.00	09-12075	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
FASTENERS INC PO BOX 80536 LAS VEGAS NV 89180-0536	2250	8/31/2009	Unknown	Priority: \$173.36 Unsecured: \$193.95	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
GARCIA, PEDRO 16970 MILLSTONE DR LA PUENTE CA 91744	1563	8/24/2009	09-12074	Unsecured: \$250,000.00	09-12079	Based on review of the Debtors' books and records, claim should be against C Construction, Inc.
GUARDIAN FALL PROTECTION ATTN: TANYA SWEET 26609 79TH AVE. SOUTH KENT WA 98032	2197	8/28/2009	09-12082	Priority: \$400.00 Unsecured: \$830.98	09-12077	Based on review of the Debtors' books and records, claim should be against SelectBuild Northern California, Inc.
INTEGRA INFORMATION TECHNOLOGIES PO BOX 8304 BOISE ID 83707-2304	2279	8/31/2009	09-12075	Unsecured: \$5,867.58	09-12074	Based on review of supporting documentation filed with the claim, claim should be against Building Materials Holding Corporation.
IRON A WAY INC 220 W JACKSON MORTON IL 61550	1371	8/20/2009	09-12074	Priority: \$4,515.05 Unsecured: \$4,727.02	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
KNIPP, WALTER 9613 W. CAMINO DEL ORO PEORIA AZ 85382	749	8/6/2009	09-12084	Unsecured: \$205,376.00	09-12074	Based on review of supporting documentation filed with the claim, claim should be against Building Materials Holding Corporation.
KONICA MINOLTA BUSINESS SOLUTIONS ATTN SUSAN KELLY 100 WILLIAMS DR RAMSEY NJ 7446	2182	8/25/2009	09-12074	Unsecured: \$685.36	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
LAW OFFICE OF BRANDON W BEASLEY PLLC BRANDON W BEASLEY 2224 WALSH TARTLTON STE 210 AUSTIN TX 78746	2581	8/27/2009	09-12074	Unsecured: \$4,982.20	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
LEVEL 3 COMMUNICATIONS LLC ATTN: KIM BARTLETT 1025 ELDORADO BLVD BROOMFIELD CO 80021	1284	8/6/2009	09-12074	Unsecured: \$3,609.25	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
MATERIALS PACKAGING CORP 10809 EXECUTIVE CENTER SUITE 321 LITTLE ROCK AR 72211	2289	8/31/2009	09-12074	Priority: \$2,042.32	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
MIDTEX OIL LP 3455 IH 35 SOUTH NEW BRAUNFELS TX 78132	781	8/7/2009	09-12074	Priority: \$5,061.14 Unsecured: \$1,075.71	09-12075	Based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.
MONSTER WORLDWIDE MONSTER SOLUTIONS CENTER 7800 W BROWN DEER ROAD, SUITE 200 CREDIT DEPARTMENT MILWAUKEE WI 53223	2162	8/28/2009	09-12075	Unsecured: \$3,450.00	09-12074	Based on review of the Debtors' books and records, claim should be against Building Materials Holding Corporation.
OFFICEMAX ATTN: CREDIT 263 SHUMAN BLVD NAPERVILLE IL 60563-1255	9	6/23/2009	09-12075	Priority: \$6,949.32 Unsecured: \$3,782.54	09-12074	Based on review of supporting documentation filed with the claim, claim should be against Building Materials Holding Corporation.

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

OBJECTIONABLE CLAIM				REASSIGNED CLAIM	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR REASSIGNMENT
QWEST CORPORATION ATTN: JANE FREY 1804 CALIFORNIA ST RM 900 DENVER CO 80202-2658	92	7/21/2009	09-12076	Unsecured: \$1,124.92	Based on review of the Debtors' books and records, this claim should be assigned against SelectBuild Arizona, LLC
SELBYS BOX 60825 BILLINGS MT 59108	1737	8/27/2009	09-12074	Priority: \$87.46	Based on review of supporting documentation filed with the claim, claim should be assigned against BMC West Corporation.
SHI INTERNATIONAL CORP ATTN: CHRISTINE POWERS 33 KNIGHTSBRIDGE ROAD PISCATAWAY NJ 8854	2308	8/31/2009	09-12074	Unsecured: \$4,588.21	Based on review of the Debtors' books and records, this claim should be assigned against BMC West Corporation.
STRAIGHT-LINE, INC. 8820 EL CAMINO LAS VEGAS NV 89139	1412	8/21/2009	Unknown	Unsecured: \$613.00	Based on review of the Debtors' books and records, claim should be assigned against SelectBuild Nevada, Inc.
TOYOTA MOTOR CREDIT CORPORATION (TMCC) 19001 S WESTERN AVE WF-21 TORRANCE CA 90509	2186	8/7/2009	Unknown	Unsecured: \$20,720.88	Based on review of the Debtors' books and records, claim should be assigned against SelectBuild Arizona, LLC
VORTEX INDUSTRIES INC 3198 M AIRPORT LOOP COSTA MESA CA 92626-3407	935	8/10/2009	09-12082	Unsecured: \$359.00	Based on review of the Debtors' books and records, claim should be assigned against H.N.R. Framing Systems, Inc.

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

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
WESTERN CONFERENCE OF TEAMSTERS PENSION TRUST FUND, C/O RUSSELL J REID REID PEDERSON MCCARTHY & BALLEW LLP 101 ELLIOTT AVE W SUITE 550 SEATTLE WA 98119	73	7/22/2009	09-12075	Unliquidated	09-12074	Based on the Debtors' books and records, claim should be against Building Materials Holding Corporation.



**EXHIBIT A2**

Wrong Debtor Claims

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

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
BROADWING COMMUNICATIONS LLC ATTN KIM BARTLETT 1025 ELDORADO BLVD BROOMFIELD CO 80021	1285	8/6/2009	09-12074	Unsecured: \$41,139.22	09-12074: Unsecured: \$10,869.24 09-12075: Unsecured: \$19,556.10 09-12077: Unsecured: \$1,761.68 09-12079: Unsecured: \$1,474.83 09-12080: Unsecured: \$642.16 09-12083: Unsecured: \$3,818.39 09-12084: Unsecured: \$2,413.86 09-12085: Unsecured: \$602.96	Based on review of supporting documentation filed with the claim, the claim should be modified and reassigned as listed herein:
FERRELLGAS ONE LIBERTY PLAZA LIBERTY MD 64068	52	7/14/2009	09-12075	Unsecured: \$18,176.55	09-12075: Unsecured: \$16,539.05 09-12084: Unsecured: \$1,637.50	Based on review of supporting documentation filed with the claim, the claim should be modified and reassigned as listed herein:
HYPHEN SOLUTIONS, LTD MR DAVID PETERSON, CONTROLLER 16301 QUORUM DR, STE 100A ADDISON TX 75001	2372	8/31/2009	09-12074	Unsecured: \$8,796.49	09-12075: Unsecured: \$3,150.00 09-12076: Unsecured: \$2,796.49 09-12083: Unsecured: \$600.00 09-12084: Unsecured: \$1,950.00	Based on review of supporting documentation filed with the claim, the claim should be modified and reassigned as listed herein:
MCMMASTER CARR 9630 NORWALK SANTA FE SPRINGS CA 90870	1343	8/19/2009	09-12082	Unsecured: \$306.64	09-12080: Unsecured: \$248.09 09-12083: Unsecured: \$58.55	Based on review of supporting documentation filed with the claim, the claim should be modified and reassigned as listed herein:
OFFICE DEPOT 6600 N MILITARY TRAIL - S413G BOCA RATON FL 33496	50	7/14/2009	09-12074	Unsecured: \$13,854.61	09-12074: Unsecured: \$75.42 09-12075: Unsecured: \$11,785.80 09-12077: Unsecured: \$148.95 09-12080: Unsecured: \$1,564.39 09-12083: Unsecured: \$254.24 09-12084: Unsecured: \$25.64	Based on review of the Debtors' books and records, the claim should be modified and reassigned as listed herein:

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

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
PENSKE TRUCK LEASING CO PO BOX 802577 CHICAGO IL 60680-2577	665	8/5/2009	09-12074	Unsecured: \$100,675.11	09-12075: Unsecured: \$58,751.95 09-12079: Unsecured: \$2,118.26 09-12083: Unsecured: \$16,218.08 09-12084: Unsecured: \$23,586.81	Based on review of the Debtors' books and records, the claim should be modified and reassigned as listed herein:
SR SYSTEMS (HP) 10529 W. OVERLAND ROAD BOISE ID 83709	239	7/31/2009	09-12074	Priority: \$2,251.83 Unsecured: \$267.14	09-12074 Priority: \$1,731.73 09-12074 Unsecured: \$221.66 09-12077 Priority: \$520.10 09-12077 Unsecured: \$45.48	Based on review of supporting documentation filed with the claim, the claim should be modified and reassigned as listed herein:
TREASURE VALLEY COFFEE INC 11875 PRESIDENT DR BOISE ID 83713	378	8/3/2009	09-12075	Unsecured: \$2,098.78	09-12074: Unsecured: \$1,747.50 09-12075: Unsecured: \$351.28	Based on review of supporting documentation filed with the claim, the claim should be modified and reassigned as listed herein:
UNITED RENTALS INC ATTN SHARON MARTORANA 2138 ESPEY COURT CROFTON MD 21114	2582	8/25/2009	09-12074	Unsecured: \$24,927.98	09-12075: Unsecured: \$2,096.67 09-12077: Unsecured: \$21,808.38 09-12079: Unsecured: \$391.27 09-12084: Unsecured: \$631.66	Based on review of the Debtors' books and records, the claim should be modified and reassigned as listed herein:
WASTE MANAGEMENT C/O JACQUOLYN E MILLS 1001 FANNIN ST STE 4000 HOUSTON TX 77002	2745	10/30/2009	09-12075	Unsecured: \$27,396.38	09-12075: Unsecured: \$26,374.80 09-12084: Unsecured: \$1,021.51	Based on review of supporting documentation filed with the claim, the claim should be modified and reassigned as listed herein:
XEROX CORP XEROX CAPITAL SERVICES LLC ATTN VANESSA ADAMS 1301 RIDGEVIEW DRIVE-450 LEWISVILLE TX 75057	2576	8/28/2009	09-12074	Unsecured: \$25,822.14	09-12074: Unsecured: \$793.53 09-12075: Unsecured: \$4,339.21 09-12083: Unsecured: \$8,015.15 09-12084: Unsecured: \$12,674.25	Based on review of the Debtors' books and records, the claim should be modified and reassigned as listed herein:

**EXHIBIT B**

Amended Claims

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
BEXAR COUNTY ATTN: DAVID G AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON LLP 711 NAVARRO SUITE 300 SAN ANTONIO TX 78205	1	7/2/2009	09-12074	Secured: \$8,729.61	2800	11/23/2009	09-12074	Secured: \$7,146.37
CIT TECHNOLOGY FINANCING SERVICES INC C/O REED SMITH LLP ATTN: MARK W. DEKARD 1201 N MARKET ST, STE 1500 WILMINGTON, DE 19801	2795	11/19/09	09-12074	Unsecured: \$600,392.58	2890	2/1/10	09-12074	Unsecured: \$6,399.71
COPPELL ISD ELIZABETH WELLMER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN STREET SUITE 1600 DALLAS TX 75201	1403	8/20/2009	09-12075	Secured: \$142,089.05	2815	11/28/2009	09-12075	Secured: \$142,577.86
COUNTY OF COMAL CITY OF NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT FARM ROAD 700 JEFFREY WAY STE 100 PO BOX 1269 ROUND ROCK TX 78660	2	6/26/2009	09-12074	Secured: \$63,002.38	5	6/29/2009	09-12074	Secured: \$96,225.24
CYPRESS - FAIRBANKS ISD ATTN: JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON TX 77253-3064	21	7/9/2009	09-12074	Secured: \$4,419.62	2806	11/25/2009	09-12074	Secured: \$2,449.69
DALLAS COUNTY ELIZABETH WELLMER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS TX 75201	7	6/29/2009	09-12075	Secured: \$74,647.68	2814	11/28/2009	09-12075	Secured: \$66,909.50

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
DEPARTMENT OF THE TREASURY - IRS INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA PA 19114	24	7/9/2009	09-12074	Priority: \$101,395,121.48	2493	8/31/2009	09-12074	Priority: \$81,339,043.48
DEPARTMENT OF THE TREASURY - IRS INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA PA 19114	2708	10/12/2009	09-12074	Priority: \$62,973,676.64 Unsecured: \$467.96	2881	12/16/2009	09-12074	Priority: \$5,956,887.16 Unsecured: \$467.96
DEPT OF THE TREASURY - IRS INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA PA 19114	15	7/2/2009	09-12080	Priority: \$56,130.72	2488	8/31/2009	09-12080	Priority: \$650.00
DEPT OF THE TREASURY - IRS INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA PA 19114	2493	8/3/09	09-12074	Priority: \$81,339,043.48	2579	9/3/09	09-12074	Priority: \$66,022,001.48
DEPARTMENT OF THE TREASURY - IRS INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA PA 19114	2579	9/3/2009	09-12074	Priority: \$66,022,001.48	2881	12/16/2009	09-12074	Priority: \$5,956,887.16 Unsecured: \$467.96
DEPARTMENT OF THE TREASURY - IRS INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA PA 19114	2639	9/8/2009	09-12074	Priority: \$63,479,948.73 Unsecured: \$467.96	2881	12/16/2009	09-12074	Priority: \$5,956,887.16 Unsecured: \$467.96

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
EAGLE FOREST PRODUCTS P.O. BOX 141823 IRVING TX 75014-1823	191	7/31/2009	09-12075	Secured: \$38,879.48	2874	1/14/2010	09-12075	Secured: \$38,879.48 Priority: \$38,879.48
FORT BEND COUNTY ATTN: JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON TX 77253-3064	20	7/9/2009	09-12074	Secured: \$201,378.50	2805	11/25/2009	09-12074	Secured: \$184,022.61
FOUR EMBARCADERO CENTER VENTURE C/O GLENN ZWANG, ESQ. BUCHALTER NEMER, PC 333 MARKET ST, 25 <sup>TH</sup> FLOOR SAN FRANCISCO, CA 94105-2126	2867	1/11/10	09-12074	Unsecured: \$1,274,714.00	2888	1/28/10	09-12074	Unsecured: \$1,294,213.90
GENERAL ELECTRIC CAPITAL CORPORATION JEFFREY TWEGNER ESQ KUTAK ROCK LLP 1650 FARNAM ST OMAHA NE 68102	2431	8/31/2009	09-12074	Secured: \$728,478.31	2860	1/11/2010	09-12074	Secured: \$484,388.72
HARRIS COUNTY, ET AL ATTN: JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON TX 77253-3064	22	7/9/2009	09-12074	Secured: \$27,008.88	2808	11/25/2009	09-12074	Secured: \$28,519.58
PENROD COMPANY PO BOX 2100 VIRGINIA BEACH VA 23450	1573	8/25/2009	09-12075	Unsecured: \$19,963.07	2672	9/28/2009	09-12075	Priority: \$19,963.07

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
PULTE HOMES 15111 N. PINA ROAD, #100 SCOTTSDALE AZ 85260	1743	8/27/2009	09-12084	Unsecured: \$5,901.00	2704	10/16/2009	Blank	Unsecured: \$0.00
TARRANT COUNTY ATTN ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST SUITE 1600 DALLAS TX 75201	6	6/29/2009	09-12075	Secured: \$156,148.07 Priority: \$0.00 Unsecured: \$0.00	2813	11/28/2009	09-12075	Secured: \$131,467.48 Priority: \$0.00 Unsecured: \$0.00
TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL P.O. BOX 20207 NASHVILLE TN 37202-0207	2178	8/25/2009	09-12075	Priority: \$3,236.43 Unsecured: \$329.63	2843	12/14/2009	09-12075	Priority: \$1,005.34
TRAVIS COUNTY C/O KARON Y WRIGHT PO BOX 1748 AUSTIN TX 78767	1517	8/24/2009	09-12075	Secured: \$84,914.03	2854	12/18/2009	09-12075	Secured: \$6,777.85
TRAVIS COUNTY C/O KARON Y WRIGHT PO BOX 1748 AUSTIN TX 78767	2854	12/18/2009	09-12075	Secured: \$6,777.85	2884	1/20/2010	09-12075	Secured: \$6,777.85
TREASURER OF ARAPAHOE COUNTY, COLORADO ARAPAHOE COUNTY TREASURER 5334 S PRINCE ST LITTLETON CO 80166	114	7/20/2009	09-12075	Secured: \$42,051.47	2648	9/21/2009	09-12074	Secured: \$155,505.06



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

OBJECTIONABLE CLAIM				SURVIVING CLAIM			
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
VERIZON WIRELESS WEST VERIZON WIRELESS PO BOX 3397 BLOOMINGTON IL 61702	28	7/7/2009	09-12074	Unsecured: \$124,882.75	8/11/2009	09-12074	Unsecured: \$125,696.06

**EXHIBIT C**

Duplicate Claims

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
BEXAR COUNTY ATTN DAVID G AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON LLP 711 NAVARRO SUITE 300 SAN ANTONIO TX 78205	2807	11/25/2009	09-12074	Secured: \$7,146.37	2800	11/23/2009	09-12074	Secured: \$7,146.37
DEPT OF THE TREASURY - IRS INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA PA 19114	2855	12/21/2009	09-12074	Priority: \$5,956,887.16 Unsecured: \$467.96	2881	12/16/2009	09-12074	Priority: \$5,956,887.16 Unsecured: \$467.96
EL PASO WATER UTILITIES PO BOX 511 EL PASO TX 79961-0001	2748	10/26/2009	09-12075	Unsecured: \$72.72	2735	10/23/2009	09-12075	Unsecured: \$72.72
EL PASO WATER UTILITIES PO BOX 511 EL PASO TX 79961-0001	2749	10/26/2009	Unknown	Unsecured: \$895.15	2733	10/23/2009	Unknown	Unsecured: \$895.15
EL PASO WATER UTILITIES PO BOX 511 EL PASO TX 79961-0001	2757	10/26/2009	09-12075	Unsecured: \$2,089.61	2734	10/23/2009	09-12075	Unsecured: \$2,089.61
HARRIS COUNTY ET AL ATTN JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON TX 77253-3064	2824	11/19/2009	09-12074	Secured: \$28,519.58	2808	11/25/2009	09-12074	Secured: \$28,519.58

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
MARICOPA COUNTY ATTN BARBARA LEE CALDWELL C/O AIKEN SCHENK HAWKINS & RICCIARDI P C 4742 NORTH 24TH ST STE 100 PHOENIX AZ 85016	2732	10/6/2009	09-12084	Secured: \$68,302.02	2694	10/6/2009	09-12084	Secured: \$68,302.02
MARKS GOLIA & FINCH LLP C/O ALLISON N COOPER ESQ 8620 SPECTRUM CTR BLVD STE 900 SAN DIEGO CA 92123	2095	8/28/2009	09-12081	Unsecured: \$870.00	2587	8/31/2009	09-12081	Unsecured: \$870.00
MARKS GOLIA & FINCH LLP C/O ALLISON N COOPER ESQ 8620 SPECTRUM CTR BLVD STE 900 SAN DIEGO CA 92123	2096	8/28/2009	09-12077	Unsecured: \$774.00	2588	8/31/2009	09-12077	Unsecured: \$774.00
CYPRESS - FAIRBANKS ISD ATTN JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON TX 77253-3064	2823	11/19/2009	09-12074	Secured: \$2,449.69	2806	11/25/2009	09-12074	Secured: \$2,449.69
FORT BEND COUNTY ATTN JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON TX 77253-3064	2822	11/19/2009	09-12074	Secured: \$184,022.61	2805	11/25/2009	09-12074	Secured: \$184,022.61
HARRIS COUNTY MUNICIPAL UTIL DIST NO 366 C/O SMITH MURDAUGH LITTLE & BONHAM LLP ATTN LORI G AYLETT 1100 LOUISIANA STREET SUITE 400 HOUSTON TX 77002	2819	11/23/2009	09-12075	Secured: \$4,473.44	2794	11/19/2009	09-12075	Secured: \$4,473.44

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
STATE OF NEVADA DEPT OF BUSINESS & INDUSTRY DIV IND RELATIONS LEGAL SECTION #201A 400 W KING ST CARSON CITY NV 89703	1193	8/17/2009	09-12083	Priority: \$2,275.00	1520	8/24/2009	09-12083	Priority: \$3,650.00

**EXHIBIT D**

Insufficient Documentation Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.	COMMENTS
NY STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205-0300	2756	10/26/2009	Secured: \$829.09 Priority: \$631.57 Unsecured: \$3,127.50	09-12085	The Debtors do not have employees in NY State and there is insufficient documentation included with the claim for the debtors to verify claim.
NYS DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205-0300	2784	11/12/2009	Priority: \$816.02 Unsecured: \$120.00	09-12079	The Debtors do not do business in NY State and there is insufficient documentation included with the claim for the debtors to verify claim.

**EXHIBIT E**

Late Filed Claims



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

<b>NAME AND ADDRESS OF CLAIMANT</b>	<b>CLAIM NUMBER</b>	<b>DATE FILED</b>	<b>AMOUNT AND CLASSIFICATION OF CLAIM</b>	<b>CASE NO.</b>
C JOHNSON LUMBER CO INC PO BOX 363 MUKILTEO, WA 98275-0363	2885	1/20/10	Priority: \$884.48	Unknown
COMED CO ATTN BANKRUPTCY SECTION/REVENUE MGMT 2100 SWIFT DRIVE OAKBROOK IL 60523	2880	1/7/2010	Unsecured: \$905.07	09-12074
FLATHEAD COUNTY TREASURER 800 SOUTH MAIN KALISPELL, MT 59901-5435	2886	1/20/10	Secured: \$10,154.71	09-12074
FORREST TIRE PO BOX 31308 EL PASO TX 79931	2870	1/14/2010	Priority: \$1,114.09	09-12075
FORREST TIRE P.O. BOX 31308 EL PASO TX 79931	2871	1/14/2010	Unsecured: \$82.55	09-12075
FORREST TIRE P.O. BOX 31308 EL PASO TX 79931	2872	1/14/2010	Unsecured: \$854.70	09-12075
H & H EXPRESS INC PO BOX 709 RATHDRUM ID 83858	2879	1/7/2010	Unsecured: \$25.00	09-12075
LANDEROS, PORFIRIO 10823 VIA LOS NARCISOS # A SAN DIEGO CA 92129	2883	1/19/2010	Priority: \$10,000.00 Unsecured: \$2,500.00	09-12081
MOBILE MODULAR MANAGEMENT CORP 5700 LAS POSITAS RD LIVERMORE, CA 94551	2882	1/19/10	Unsecured: \$3,804.32	09-12077

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

<b>NAME AND ADDRESS OF CLAIMANT</b>	<b>CLAIM NUMBER</b>	<b>DATE FILED</b>	<b>AMOUNT AND CLASSIFICATION OF CLAIM</b>	<b>CASE NO.</b>
MUSGROVE ENGINEERING, P.A 234 S WHISPERWOOD WAY BOISE ID 83709	2859	12/30/2009	Unsecured: \$574.72	09-12075
PACIFIC LUMBER RESOURCES, INC. PO BOX 296 LAKE OSWEGO OR 97034	2868	1/12/2010	Priority: \$9,517.64	09-12075
PORTILLO-MEJIA, ROBERTO D 1606 S OAK ST SANTA ANA CA 92707	2875	1/14/2010	Priority: \$6,000.00	09-12082
STAPLES INC 300 ARBOR LAKE DRIVE COLUMBIA SC 29223	2877	1/12/2010	Priority: \$426.36	09-12074
UNITED REPROGRAPHICS SUPPLY INC. ATTN: MONICA HENSEN 7076 S REVERE PKWY PO BOX 5143 CENTENNIAL, CO 80112	2889	1/28/10	Unsecured: \$581.69	09-12075
WRG DESIGN INC ATTN: JEFF CURRAN 5415 SW WESTGATE DR PORTLAND OR 97221	2869	1/12/2010	Priority: \$4,944.03	09-12074

**EXHIBIT F**

No Documentation Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
RONI ROBERTS C/O GORDON LAW FIRM 477 SHOUP AVE STE 101 IDAHO FALLS ID 83402	813	8/10/2009	Unsecured: \$25,000.00	09-12075

**EXHIBIT G**

Stockholder Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
HENRY GIOVANNETTI 1930 JOHNSON DR CONCORD CA 94520	2765	11/9/09	09-12074	Priority: \$14,277.00