

Proposed Order. In support of this Objection, the Reorganized Debtors rely on the Declaration of Paul S. Street in Support of the Reorganized Debtors' Fifteenth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 (the "Street Declaration"), a copy of which is attached hereto as Exhibit 1. In further support, the Reorganized Debtors respectfully represent as follows:

JURISDICTION AND VENUE

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

BACKGROUND

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

3. The Reorganized Debtors are one of the largest providers of residential building products and construction services in the United States. The Reorganized Debtors distribute building materials, manufacture building components (e.g., millwork, floor and roof trusses, and wall panels), and provide construction services to professional builders and

contractors through a network of 31 distribution facilities, 43 manufacturing facilities, and five regional construction services facilities.

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

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

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

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

BAR DATE AND PROOFS OF CLAIM

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

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

9. Additionally, pursuant to the Bar Date Order, any entity asserting a claim (a “Rejection Damages Claim”) against the now Reorganized Debtors’ estates in connection with the Reorganized Debtors’ rejection of an executory contract and/or unexpired lease under section 365 of the Bankruptcy Code prior to the confirmation of a chapter 11 plan was required to file a proof of claim on or before the later of (i) the General Bar Date or (ii) 4:00 p.m. (prevailing

Eastern Time) on the date that is thirty (30) days after entry of an order approving the rejection of such executory contract and/or unexpired lease pursuant to which the entity asserting the Rejection Damages Claim is a party (the “Rejection Bar Date,” and together with the General Bar Date and the Government Bar Date, the “Bar Date”).

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

RELIEF REQUESTED

11. By this Objection, the Reorganized Debtors request the Court to enter an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, disallowing and expunging and/or otherwise modifying each of the Disputed Claims, as indicated in further detail below and on Exhibits A, B and C to the Proposed Order.

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

A. Modified Amount Claims

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

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

B. No Liability Claims

15. After reconciling each of the Disputed Claims (and the materials submitted in support thereof) against their books and records, the Reorganized Debtors have determined that they are not liable with respect to the claims identified on Exhibit B to the Proposed Order (the “No Liability Claims”). Upon review of the No Liability Claims, the Reorganized Debtors simply cannot justify these claims as valid. Thus, the Reorganized Debtors believe that the No Liability Claims identified on Exhibit B should be disallowed and expunged

in their entirety. Any failure to disallow such claims would result in the applicable claimants receiving an unwarranted recovery against the Reorganized Debtors' estates to the detriment of other creditors in these chapter 11 cases.

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

C. Multiple Debtor Claims

17. The claimants asserting the claims listed on Exhibit C to the Proposed Order (the "Multiple Debtor Claims") filed identical claims against multiple Reorganized Debtors. After a review of their books and records, the Reorganized Debtors have determined that the claims listed under the column titled "Objectionable Claim" in Exhibit C were filed against the wrong Reorganized Debtor. As indicated under the heading titled "Surviving Claim" on Exhibit C, each claimant has a surviving claim filed against the correct Reorganized Debtor. The Reorganized Debtors believe that it was not the intention of the claimants asserting the Multiple Debtor Claims to seek a double recovery against the Reorganized Debtors' estates. Rather, the claimants may not have known which Reorganized Debtor to assert their claim against and therefore filed multiple claims against multiple Reorganized Debtors. Regardless of the claimants' reason for filing the Multiple Debtor Claims, only one claim against the appropriate Reorganized Debtor entity should be allowed for each claimant, and any failure to disallow the Multiple Debtor Claims would result in the applicable claimants receiving an unwarranted double recovery against the Reorganized Debtors' estates.

18. Accordingly, the Reorganized Debtors hereby object to the Multiple Debtor Claims and request the Court to enter an order disallowing in full and expunging each of these claims, as provided for on Exhibit C to the Proposed Order.

RESERVATION OF RIGHTS

19. The Reorganized Debtors expressly reserve the right to amend, modify or supplement this Objection, and to file additional objections to any claims filed in these chapter 11 cases, including, without limitation, any and all claims which are the subject of this Objection.

NOTICE

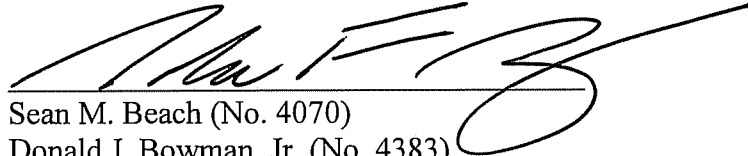
20. Notice of this Objection will be provided to: (i) the U.S. Trustee; (ii) counsel to Wells Fargo Bank, as agent under the now Reorganized Debtors' Prepetition Credit Agreement and DIP Facility (as defined in the Plan); (iii) DK Acquisition Partners, L.P.; (iv) Wells Fargo Foothill, LLC; (v) claimants whose Disputed Claims are subject to this Objection; and (vi) all parties entitled to notice under Local Rule 2002-1(b). In light of the nature of the relief requested herein, the Reorganized Debtors submit that no other or further notice is necessary.

CONCLUSION

WHEREFORE, the Reorganized Debtors respectfully request the Court to enter an order, substantially in the form attached hereto as Exhibit 2, sustaining this Objection in all respects and granting such other and further relief as the Court deems just and proper.

Dated: Wilmington, Delaware
February 19, 2010

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ATTORNEYS FOR THE REORGANIZED DEBTORS

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

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

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

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

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

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

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.

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:

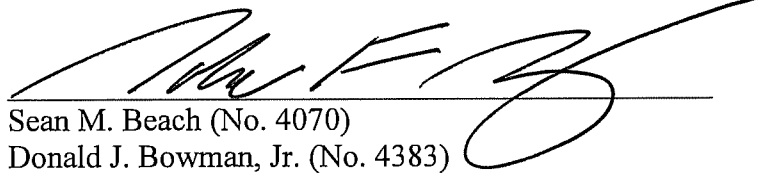
- (a) a caption setting forth the name of the Bankruptcy Court, the case number and the title of the Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the Disputed Claim, if applicable;
- (c) a concise statement setting forth the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

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**

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

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

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

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

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

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.

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

3. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Reorganized Debtors’ estates in these chapter 11 cases. The claims were carefully reviewed and analyzed in good faith, utilizing due diligence by the appropriate personnel, including the Reorganized Debtors’ claims agent, The Garden City Group, Inc. (“GCG”). These efforts resulted in the identification of the “Modified Amount Claims,” “No Liability Claims,” and “Multiple Debtor Claims,” as defined in the Objection and identified respectively on Exhibits A, B and C to the Proposed Order.

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

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

6. The Reorganized Debtors have reviewed their books and records and determined that they have no record of any liability on account of the claims identified on Exhibit B to the

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

Proposed Order. Accordingly, to prevent the claimants from receiving an unwarranted recovery against the Reorganized Debtors' estates, the Reorganized Debtors seek to expunge and disallow in full the No Liability Claims.

7. The Reorganized Debtors have reviewed the claims docket as well as their books and records and determined that the claimants asserting the claims identified on Exhibit C to the Proposed Order filed identical claims against multiple Reorganized Debtors. The Reorganized Debtors have determined that these claims are duplicative of other claims that were filed against the correct Reorganized Debtor entity. The Reorganized Debtors therefore seek to expunge and disallow in full the Multiple Debtor Claims.

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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

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

ORDERED, ADJUDGED AND DECREED that:

1. The Objection is sustained.
2. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit A are hereby modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled "Amount and Classification of Modified Claim" on Exhibit A hereto.
3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit B are hereby disallowed and expunged in their entirety.
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 under the heading titled "Objectionable Claim" 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

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
AVAYA INC C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM MD 21094	2876	1/11/2010	09-12075	Unsecured: \$1,171.22	Unsecured: \$908.60	Based on review of supporting documentation filed with the claim, the claim is for the rejection of an executory contract. However, \$262.62 of this claim was already claimed in claim #77. As such, the Debtors object to \$262.62 of this claim as duplicative of a previously filed claim.
SUNDANCE INVESTMENTS LLLP C/O DAVID M. PENNY C/SHO HUMPHREY LLLP PO BOX 9518 BOISE, ID 83707-9518	2821	11/20/09	09-12075	Unsecured: \$285,480.75	Unsecured: \$264,220.75	This claim purportedly amends claim #621. However, pursuant to an order of this Court dated 12/18/2009 [Docket No. 1183], the Debtors previously modified the amount of claim #621 to \$264,220.75. The Claimant was provided with notice of the prior claims objection [see Exhibit E of Certificate of Service at Docket No. 1034] and failed to object. Accordingly, this claim should be modified to \$264,220.75, and upon entry of an order approving this objection, the Debtors intend to seek to expunge claim #621 as amended and superseded by, and/or duplicate of, this claim, as the claimant is not entitled to a double recovery.

EXHIBIT B

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
COOKSEY, TOOLEN, GAGE, DUFFY & WOOG JOSEPH G. GOLDMAN RE BROCKWAY/SYNCON HOMES/THE SPRINGS 3930 HOWARD HUGHES PKWY, STE 200 LAS VEGAS NV 89169	921	8/10/2009	09-12074	Unsecured: \$0.00	The Debtors' records show the debtors did not provide materials or labor for the house in question for this lawsuit, and as such the Debtors object based on no liability.
NATIONAL LABOR RELATIONS BOARD 2600 N CENTRAL AVE, SUITE 1800 PHOENIX, AZ 85004	2629	8/31/09	09-12083	Unsecured: \$28,164.84 Priority: \$32,849.99	The case referenced in this claim (20-CA-22529) was settled, and a settlement and release agreement was signed on 11/11/2009. As such, the Debtors object to this claim based on no liability.
POST UPTOWN LLC ET AL MICHAEL J DURRSCHMIDT HIRSH & WESTHEIMER PC 700 LOUISIANA 25TH FL HOUSTON TX 77002	2432	8/31/2009	09-12075	Unsecured: \$1,165,683.90	The Debtors have been dismissed from this case without prejudice per Order of Nonsuit No. 2008-13691 in the District Court of Harris County, Texas 333rd Judicial District signed September 3, 2009.
VIRGINIA DEPARTMENT OF TAXATION PO BOX 2156 RICHMOND VA 23218-2156	2810	11/28/2009	09-12074	Priority: \$12,000.00	The Debtors do not have nexus in Virginia for income tax and as such object to this claim based on no liability.
VIRGINIA DEPARTMENT OF TAXATION PO BOX 2156 RICHMOND VA 23218-2156	2811	11/28/2009	09-12075	Priority: \$6,000.00	The Debtors do not have nexus in Virginia for income tax and as such object to this claim based on no liability.

EXHIBIT C

Multiple Debtor Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS DUPLICATIVE – 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
JUANITA STACE C/O THE CARLSON LAW FIRM ATTN KATHRYN L KNOTTS 400 W JASPER KILLEEN TX 76542	2423	8/31/2009	09-12074	Unsecured: \$1,100,000.00	2427	8/31/2009	09-12075	Unsecured: \$1,100,000.00	Based on review of supporting documentation filed with the claim, this claim should be against BMC West Corporation and as such the Debtors object to this claim as a multiple debtor duplicate of claim #2427.
MARKOWITZ DAVIS RINGEL & TRUSTY TWO PATRAN CENTER #1225 9130 S DADELAND BOULEVARD MIAMI, FL 33156-7849	1240	8/17/09	09-12076	Unsecured: \$708.71	1241	8/17/09	09-12074	Unsecured: \$708.71	The invoice included in the claim is the same invoice included with claim 1241. Based on review of supporting documentation filed with the claim, the claim should be against Building Materials Holding Corporation. As such, the Debtors object to this claim as a multiple debtor duplicate of claim #1241.
ROWENA TRIM C/O KRISTIAN A JOHNSON ESQ. 3763 HOWARD HUGES PARKWAY SUITE 360 LAS VEGAS NV 89169	80	7/27/2009	09-12076	Unliquidated	81	7/27/2009	09-12083	Unliquidated	Based on review of supporting documentation filed with the claim, this claim should be against SelectBuild Nevada, Inc. As such, the Debtors object to this claim as a multiple debtor duplicate of claim #81.