IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re: * CHAPTER 11

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BUILDING MATERIALS HOLDING CORPORATION et al..

Jointly Administered Under

Case No. 09-12074 (KJC)

*

Reorganized Debtors.

GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO REORGANIZED DEBTORS' FOURTH NOTICE OF CLAIMS PREVIOUSLY SATISFIED

COMES NOW, the Georgia Department of Revenue, by and through counsel,
Thurbert E. Baker, Attorney General for the State of Georgia and responds to the
Reorganized Debtors' Fourth Notice of Claims Previously Satisfied as follows:

The Reorganized Debtors assert that proof of claim number 2761of the Georgia Department of Revenue has been satisfied. The Revenue Department's records indicate that the Debtors remain obligated to the Department for corporate income and net worth taxes for the years ending December 31, 2007 and December 31, 2008 and that the Debtors need to file a Georgia sales and use tax return for September of 2004 and withholding tax returns for the first through fourth quarters of 2004.

WHEREFORE, the Georgia Department of Revenue respectfully requests that its proofs of claim be allowed as filed and that it be granted such relief as the Court deems just and proper.

This 5th day of March, 2010.

Respectfully submitted,

THURBERT E. BAKER
Attorney General

033887

R. O. LERER 446962 Deputy Attorney General

/s/ W. Wright Banks, Jr.
W. WRIGHT BANKS, JR. 036156
Senior Assistant Attorney General

PLEASE ADDRESS ALL COMMUNICATIONS TO:

W. WRIGHT BANKS, JR. Senior Assistant Attorney General 40 Capitol Square, S.W. Atlanta, Georgia 30334-1300 Telephone: (404) 651-6247

Fax: (404) 657-3239

CERTIFICATE OF SERVICE

I do hereby certify that I have this day served a copy of the foregoing GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO REORGANIZED DEBTORS' FOURTH NOTICE OF CLAIMS PREVIOUSLY SATISFIED upon:

Aaron G. York, Esq. Jeremy L. Graves, Esq. 2100 McKinney Avenue Suite 1100 Dallas, Texas 75201-3911

Sean M.Beach, Esq.
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by placing the same into the United States mail with adequate, first-class postage placed thereon.

This 5th day of March, 2010.

/s/ W. Wright Banks, Jr.
W. WRIGHT BANKS, JR.
Senior Assistant Attorney General