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

In Re:

BUILDING MATERIALS HOLDING  
CORPORATION, et al

Reorganized Debtors

Chapter 11

Case No. 09-12074 (KJC)

**KLEIN INDEPENDENT SCHOOL  
DISTRICT'S RESPONSE TO  
TRUSTEE'S RECOMMENDATIONS  
CONCERNING CLAIMS**

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TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

NOW COMES, Klein Independent School District ("Taxing Entity") and files this Response to Building Materials Holding Corporation and its affiliates ("Reorganized Debtors") and would show the Court as follows:

1. Reorganized Debtor(s) was the owner(s) of record of real property on January 1 of 2009, the year in which said ad valorem taxes were assessed, and is therefore liable for payment of said taxes pursuant to § 32.07 of the Texas Property Tax Code. The claim is secured by first priority tax liens as provided by § 32.01 and § 32.05 of the Texas Property Tax Code.

2. Section 32.01 of the Texas Property Tax Code provides that Taxing Entity's tax liens attached to Debtor's personal property on January 1 of 2009. The lien is perfected on attachment and no further action is required.
3. As of June 2009, Klein Independent School District was owed 2009 ad valorem taxes, penalties and interest for which they filed a Secured Tax Claim (Account Nos. 1158090010001 and 1158090010002 and ) in the amount of \$24,335.48.
4. Accordingly, Klein Independent School District disputes that its claim has been satisfied in full.

DATED: March 12, 2010

Respectfully Submitted,

PERDUE, BRANDON, FIELDER, COLLINS  
& MOTT, L.L.P

By: /s/ Yolanda M. Humphrey  
Yolanda M. Humphrey

Attorneys for Klein Independent School  
District

### **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the above and foregoing document was served on to the parties listed below by facsimile/ECFCM on March 12, 2010.

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