

**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>Ref. Docket No. 1432</b>

**CERTIFICATION OF COUNSEL REGARDING 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**

On February 19, 2010, Building Materials Holding Corporation and its affiliates, as reorganized debtors (collectively, the “Reorganized Debtors”), filed their 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 [Docket No. 1432] (the “Claims Objection”). Thereafter, on various dates, the following parties filed a response to, or contacted the Reorganized Debtors with an informal response regarding, the Claims Objection (collectively, the “Responses”): Virginia Department of Taxation (“Virginia”) [Docket No. 1456]; and Post Uptown, L.L.C, Post Apartment Homes, L.P., Post GP Holdings, Inc., and Post Midtown Square, L.P. (“Post”) [Docket No. 1470] (collectively, the “Respondents,” and together with the Reorganized Debtors, the “Parties”). Prior to the response deadline, no other comments or responses were received by the Reorganized Debtors with respect to the Claims Objection.

---

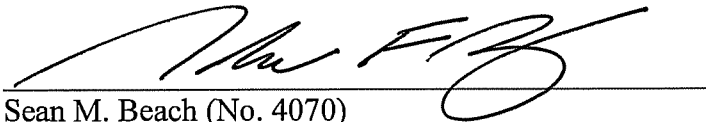
<sup>1</sup> The Reorganized Debtors, along with the last four digits of each Reorganized Debtor’s tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579),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

Subsequent to the Reorganized Debtors' receipt of the Responses, they have worked with the Respondents in an effort to resolve the Responses, and the Parties have determined that it is in their respective best interests to adjourn the Claims Objection as it pertains to Claim Number 2432 filed by Post and Claim Numbers 2810 and 2811 filed by Virginia. In light of this, attached hereto as Exhibit 1 is a revised proposed form of order for the Claim Objection (the "Revised Proposed Order").<sup>2</sup> The Reorganized Debtors submit that the Revised Proposed Order is appropriate and consistent with the Claims Objection and the Parties' related discussions, and that entry of the order is in the best interests of the Reorganized Debtors, their estates and creditors. The Respondents have consented to the entry of the Revised Proposed Order.

Accordingly, the Reorganized Debtors respectfully request the Court to enter the Revised Proposed Order, attached hereto as Exhibit 1, at its earliest convenience without further notice or a hearing.

Dated: Wilmington, Delaware  
March 22, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP



Sean M. Beach (No. 4070)  
Donald J. Bowman, Jr. (No. 4383)  
Robert F. Poppiti, Jr. (No. 5052)  
The Brandywine Building  
1000 West Street, 17th Floor  
P.O. Box 391  
Wilmington, Delaware 19899-0391  
Telephone: (302) 571-6600  
Facsimile: (302) 571-1253

----and----

---

<sup>2</sup> For ease of reference, attached hereto as Exhibit 2 is a copy of the Revised Proposed Order marked against the proposed form of order filed with the Claims Objection (the "Blackline"). The Blackline does not include a marked copy of Exhibits A, B and C to the Revised Proposed Order (collectively, the "Exhibits"), but the Exhibits have been modified consistent with the Parties' discussions.

GIBSON, DUNN & CRUTCHER LLP  
Michael A. Rosenthal (admitted *pro hac vice*)  
Matthew K. Kelsey (admitted *pro hac vice*)  
Sae M. Muzumdar (admitted *pro hac vice*)  
200 Park Avenue, 47th Floor  
New York, New York 10166-0193  
Telephone: (212) 351-4000  
Facsimile: (212) 351-4035

Aaron G. York (admitted *pro hac vice*)  
Jeremy L. Graves (admitted *pro hac vice*)  
2100 McKinney Avenue, Suite 1100  
Dallas, Texas 75201-6911  
Telephone: (214) 698-3100  
Facsimile: (214) 571-2900

ATTORNEYS FOR THE REORGANIZED DEBTORS

**EXHIBIT 1**

Revised Proposed Order

**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>,<sup>1</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
	)	
<b>Reorganized Debtors.</b>	)	<b>Jointly Administered</b>
	)	<b>Ref. Docket Nos. 1432 and _____</b>
	)	

**ORDER SUSTAINING, IN PART, 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**

Upon consideration of the fifteenth omnibus (substantive) objection (the “Objection”)<sup>2</sup> of the above-captioned reorganized debtors (each, a “Reorganized Debtor,” and 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”), disallowing and expunging and/or otherwise modifying the Disputed Claims, as provided for on Exhibits A, B and C attached hereto; and it appearing that due and sufficient notice of the Objection has been given

---

<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.

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 to the extent provided for herein and on Exhibits A, B and C attached hereto.
2. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit A are hereby modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled "Amount and Classification of Modified Claim" on Exhibit A hereto.
3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit B are hereby 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 COSH O HUMPHREY LLP PO BOX 9518 BOISE, ID 83707-9518	2821	11/20/08	09-12075	Unsecured: \$285,480.75	Unsecured: \$264,220.75	This claim purportedly amends claim #521. However, pursuant to an order of this Court dated 12/18/2009 [Docket No. 1189], the Debtors previously modified the amount of claim #521 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 #521 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 & WOOO 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	2529	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.

**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 STAGE C/O THE CARLSON LAW FIRM ATTN KATHRYN L. KNOTT 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 DATRAN 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 3753 HOWARD HUGHES PARKWAY SUITE 350 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.

**EXHIBIT 2**

Blackline

**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>Ref. Docket No. <u>Nos. 1432 and _____</u></b>

**ORDER SUSTAINING, IN PART, 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**

Upon consideration of the fifteenth omnibus (substantive) objection (the "Objection")<sup>2</sup> of the above-captioned reorganized debtors (each, a "Reorganized Debtor," and 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"), disallowing and expunging and/or otherwise modifying the Disputed Claims, as provided for on Exhibits A, B and C attached hereto; and it appearing that due and sufficient notice of the Objection has been given under the circumstances; and after due deliberation and upon the Court's determination that the

<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.

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 to the extent provided for herein and on Exhibits A, B and C attached hereto.

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

3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit B are hereby 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**

**EXHIBIT B**

No Liability Claims

**EXHIBIT C**

Multiple Debtor Claims