

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

In re:	)	
	)	Chapter 11
	)	
BUILDING MATERIALS HOLDING	)	Case No. 09-12074 (KJC)
CORPORATION, <i>et al.</i>,¹	)	
	)	Jointly Administered
Reorganized Debtors.	)	
	)	Ref. Docket No. 1430
	)	

**ORDER SUSTAINING, IN PART, 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")² 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;

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.

² 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:

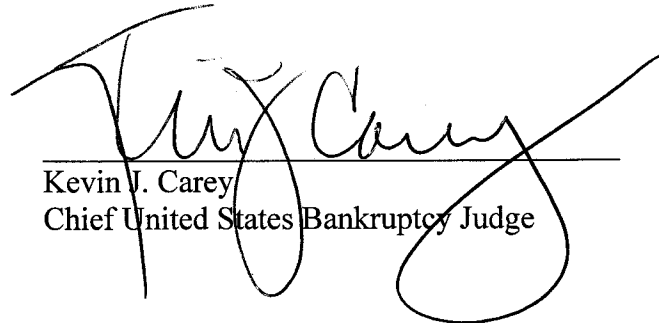
ORDERED, ADJUDGED AND DECREED that:

1. The Objection is sustained to the extent provided for herein and on Exhibits A1, A2, B, C, D, E, F and G 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 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 24, 2010



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	REASON FOR REASSIGNMENT
ABC AMEGA INC 1100 MAIN ST BUFFALO NY 14209	2454	8/31/2009	09-12075	Unsecured: \$5,000.00	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: \$171.57	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	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	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	2459	8/31/2009	09-12074	Priority: \$110,096.81	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: \$1,325.81	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	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	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	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 1165 NORTH MARKET STREET 7TH FLOOR WILMINGTON DE 19801	1029	8/11/2009	09-12074	Secured: \$0.00 Priority: \$16,957.44 Unsecured: \$0.00	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	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	Based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.
FASTENERS INC PO BOX 80538 LAS VEGAS NV 89180-0538	2250	8/31/2009	Unknown	Priority: \$173.36 Unsecured: \$193.95	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	REASON FOR REASSIGNMENT
GARCIA, PEDRO 16970 MILLSTONE DR LA PUENTE CA 91744	1563	8/24/2009	09-12074	Unsecured: \$250,000.00	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	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	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	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	09-12064	Unsecured: \$205,376.00	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	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	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	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	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	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	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	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	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 to SelectBuild Arizona, LLC
SELBYS BOX 80325 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 to 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 to 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 to SelectBuild Arizona, LLC
VORTEX INDUSTRIES INC 3198 M AIRPORT LOOP COSTA MESA CA 92626-3407	935	8/10/2009	09-12082	Unsecured: \$358.00	Based on review of the Debtors' books and records, claim should be assigned to 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	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	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	REASON FOR REASSIGNMENT
BROADWING COMMUNICATIONS LLC ATTN: KIM BARTLETT 1025 ELDOADO BLVD BROOMFIELD CO 80021	1285	8/6/2009	09-12074	09-12074: Unsecured: \$10,869.24	Based on review of supporting documentation filed with the claim, the claim should be modified and reassigned as listed herein:
				09-12075: Unsecured: \$19,556.10	
				09-12077: Unsecured: \$1,761.66	
				09-12079: Unsecured: \$1,474.83	
				09-12080: Unsecured: \$642.16	
FERRELLGAS ONE LIBERTY PLAZA LIBERTY MO 64068	52	7/14/2009	09-12075	09-12083: Unsecured: \$3,818.39	Based on review of supporting documentation filed with the claim, the claim should be modified and reassigned as listed herein:
				09-12084: Unsecured: \$2,413.86	
				09-12085: Unsecured: \$602.96	
				09-12075: Unsecured: \$16,539.05	
				09-12084: Unsecured: \$1,637.50	
HYPHEN SOLUTIONS, LTD MR DAVID PETERSON, CONTROLLER 16301 QUORUM DR, STE 100A ADDISON TX 75001	2372	8/31/2009	09-12074	09-12075: Unsecured: \$3,150.00	Based on review of supporting documentation filed with the claim, the claim should be modified and reassigned as listed herein:
				09-12076: Unsecured: \$2,796.49	
				09-12083: Unsecured: \$900.00	
				09-12084: Unsecured: \$1,950.00	
				09-12080: Unsecured: \$248.09	
MCMASTER CARR 9630 NORWALK SANTA FE SPRINGS CA 90670	1343	8/19/2009	09-12082	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:
				09-12080: Unsecured: \$306.64	
				09-12074: Unsecured: \$11,785.80	
				09-12077: Unsecured: \$146.95	
				09-12080: Unsecured: \$1,564.39	
OFFICE DEPOT 6600 N MILITARY TRAIL - S413G BOCA RATON FL 33486	50	7/14/2009	09-12074	09-12083: Unsecured: \$254.24	Based on review of the Debtors' books and records, the claim should be modified and reassigned as listed herein:
				09-12084: Unsecured: \$25.84	
				09-12074: Unsecured: \$75.42	
				09-12075: Unsecured: \$11,785.80	
				09-12077: Unsecured: \$146.95	

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	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: \$2,118.28 09-12083: Unsecured: \$16,218.08 09-12084: Unsecured: \$23,588.81 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: \$2,088.78	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: \$631.56 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: \$1,021.61 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	2/11/10	09-12074 Unsecured: \$6,399.71
COPELL ISD ELIZABETH WELLER 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 76680	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: \$2,449.59
DALLAS COUNTY ELIZABETH WELLER 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: \$62,973,576.54 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: \$550.00
DEPT OF THE TREASURY - IRS INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA PA 19114	2493	8/31/09	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 TH 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 T WEGNER ESQ KUTAK ROCK LLP 1650 FARNHAM ST OMAHA NE 68102	2431	8/31/2009	09-12074	Secured: \$728,478.31	2860	1/11/2010	09-12074 Secured: \$484,398.72
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. PIMA 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 WELLS 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 PO BOX 20207 NASHVILLE TN 37202-0207	2178	8/25/2009	09-12075	Priority: \$3,235.43 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	CLAIM NUMBER	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	1291	8/11/2009	09-12074 Unsecured: \$125,698.06

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 GAELVOET 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	2748	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 GAYLETT 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

OBJECTIONABLE CLAIM SURVIVING CLAIM

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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: \$815.02 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**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
MUSGROVE ENGINEERING, P.A 234 S WHISPERWOOD WAY BOISE ID 83709	2859	12/30/2009	Unsecured: \$574.72	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