



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 and E 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 and E attached hereto are hereby disallowed and expunged in their entirety.
5. Claim No. 2904 (the "Empire Proof of Claim") filed by Empire Building Materials ("Empire") is hereby deemed timely filed and no other action needs to be taken by Empire with respect to the filing of the Empire Proof of Claim. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, on account of the Empire Proof of Claim, Empire shall have an allowed general unsecured claim in the amount of \$21,202.04 (the "Empire General Unsecured Claim"). The Empire General Unsecured Claim

shall be treated in accordance with the provisions of that certain Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications).

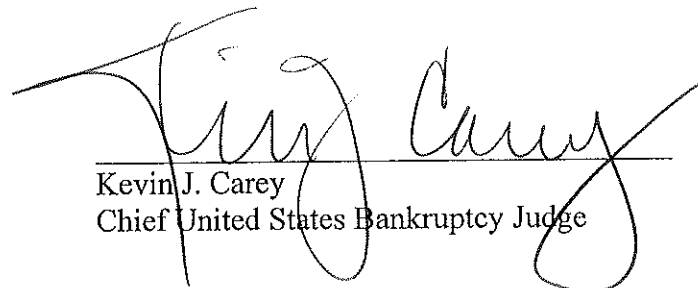
6. The Debtors' claims and noticing agent shall mark the Empire Proof of Claim in accordance with the provisions of this Order.

7. 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, except for the Empire General Unsecured Claim.

8. 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 except for the Empire General Unsecured Claim.

9. 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  
April 19, 2010

  
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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	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
DAL TILE DISTRIBUTION INC. 7534 CF HAWN FRYWY DALLAS, TX 75217	2412	8/31/2009	Blank	Unsecured: \$9,492.72	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
FLORENCE MANUFACTURING CORP ATTN: DAVE PARKER, CREDIT MGR 5935 CORPORATION DRIVE MANHATTAN, KS 66503	201	7/31/2009	Blank	Unsecured: \$9,673.84	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
GECITS DBA IKON FINANCIAL SVCS AS AUTH SVCING AGENT OF BANC OF AMERICA & LEASING CAPITAL LLC ATTN: BANKRUPTCY ADMIN PO BOX 13708 MACON, GA 31208	2729	10/9/2009	09-12074	Unsecured: \$8,482.76	09-12084	Based on review of supporting documentation filed with the Claim, the claim should be against SelectBuild Arizona, LLC.
MAC ARTHUR CO 2400 WYCLIFF ST ST PAUL, MN 55114	33	7/1/2009	09-12074	Unsecured: \$33,475.81	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
MWV LLC C/O JEFFER MANGELS BUTLER & MARMARO LLP ATTN: MARY TAYLOR 695 TOWN CENTER DRIVE SUITE 230 COSTA MESA, CA 92626	633	8/4/2009	09-12082	Unsecured: \$263,269.49	09-12076	Based on review of the Debtors' books and records, claim should be against SelectBuild Construction, Inc.

**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		REASON FOR REASSIGNMENT	
CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
2161 DE LAGE LANDEN FINANCIAL SERVICES INC 1111 OLD EAGLE SCHOOL ROAD WAYNE, PA 19087	8/29/2009	09-12074	Unsecured: \$42,946.64	09-12074 \$1,990.56	Based on review of the Debtors' books and records, the claim should be against multiple debtors
				09-12075 \$6,996.46	
				09-12077 \$4,104.12	
				09-12084 \$23,753.5	
2411 FEDEX CUSTOMER INFORMATION SERVICE ASSIGNEE OF FEDEX EXPRESS/ FEDEX GROUND ATTN REVENUE RECOVERY/BANKRUPTCY 3965 AIRWAYS BLVD, MODULE G, 3RD FLR MEMPHIS, TN 38116	8/31/2009	09-12074	Unsecured: \$19,222.98	09-12074 \$11,840.98	Based on review of the Debtors' books and records, the claim should be against multiple debtors.
				09-12075 \$5,668.07	
				09-12084 \$142.85	
				09-12076 \$79.48	
				09-12079 \$26.48	
				09-12083 \$17.55	
09-12085 \$9.54					
1291 VERIZON WIRELESS PO BOX 3397 SLOOMINGTON, IL 61702	8/11/2009	09-12074	Unsecured: \$125,698.06	09-12074 \$68,946.86	Based on review of the Debtors' books and records, the claim should be against multiple debtors.
				09-12075 \$40,069.34	
				09-12084 \$3,907.44	
				09-12076 \$1,618.99	
				09-12079 \$1,739.70	
				09-12083 \$3,147.30	
				09-12085 \$1,592.74	
				09-12081 \$255.41	
				09-12077 \$3,440.88	
				09-12080 \$787.40	

**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
BELLSOUTH TELECOMMUNICATIONS, INC C/O JAMES GRUDUS ESQ AT&T SERVICES INC ONE AT&T WAY ROOM 3A218 BEDMINSTER, NJ 07921	1001	8/11/2009	09-12074	Unsecured: \$2,744.21	2902	2/17/2010	09-12074	Unsecured: \$2,821.33
EAGLE FOREST PRODUCTS P.O. BOX 141823 IRVING, TX 75014	2874	1/14/2010	09-12075	Secured/Priority: \$38,679.48	2905	3/1/2010	09-12075	Priority: \$38,679.48
GSA HOME ENERGY SOLUTIONS LLC C/O JAMES V HOFFNER GRAVES DOUGHERTY HEARON & MOODY PC 401 CONGRESS AVE SUITE 2200 AUSTIN, TX 78701	2853	12/18/2009	09-12075	Unsecured: \$1,114,147.60	2899	1/26/2010	09-12075	Unsecured: \$1,114,147.60

**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
EXPRESS FLEET SERVICE PO BOX 38492 HOUSTON, TX 38492	1478	8/24/2009	09-12075	Unsecured: \$574.15	1480	8/24/2009	09-12075	Unsecured: \$574.15
HELLGATE TOOL REPAIR 2006 NORTH AVE W MISSOULA, MT 59801	1120	8/14/2009	09-12075	Unsecured: \$718.00	391	8/3/2009	09-12075	Unsecured: \$718.00
NORTH-PARK LLC EJM DEVELOPMENT 5061 SANTA MONICA BLVD LOS ANGELES, CA 90069	2897	1/28/2010	09-12083	Unsecured: \$161,177.00	2592	8/31/2009	09-12083	Unsecured: \$91,448.00
VINCENT E RHYNES 1514 W MANCHESTER AVE #5 LOS ANGELES, CA 90047	2894	1/14/2010	09-12074	Blank	109	7/17/2009	09-12074	Claim previously expunged pursuant to Court order

**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
DE YOUNG COMMUNITIES, INC. C/O PAMELA HELMER, ESQ. ROGER SCOTT & HELMER, LLP 1001 MARSHALL STREET, STE 400 REDWOOD CITY, CA 94063	2420	8/31/2009	Unsecured: \$1,561,454	09-12075	Based on review of the Debtors' books and records, there is no amount owing to this claimant and the claimant has provided insufficient documentation to support the claim. As such, the debtors object to this 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.
CITY OF EL PASO DAVID G AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON LLP 711 NANARRO SUITE 300 SAN ANTONIO, TX 78205	2908	2/18/2010	Secured: \$28,829.43	09-12075
COMED BANKRUPTCY SECTION/REVENUE MANAGEMENT 2100 SWIFT DR OAKBROOK, IL 60523	2909	2/22/2010	Unsecured: \$905.07	09-12074
DAVID A BRADY 1416 SHUKAR CT IRVING, TX 75061	2907	2/23/2010	Priority: \$1,560	09-12074
ESQUIVEL DIAZ 56523 DESERT CACTUS APT 9 THERMAL, CA 92274	2905	2/23/2010	Blank	09-12076
RAVELO, ALEJANDRO N 245 S 45TH ST SAN DIEGO, CA 92113	2903	2/19/2010	Priority: \$12,816	09-12079
SALAYANDIA, FERNANDO 4264 N. 68TH LANE #4264 PHOENIX, AZ 85033	2901	2/13/2010	Secured/Priority: \$1,600	09-12084