

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

In re:	)	Chapter 11
)	
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹	)	Case No. 09-12074 (KJC)
)	
Reorganized Debtors.	)	Jointly Administered
)	
	)	Objection Deadline: June 14, 2010 at 4:00 p.m. (ET)
	)	Hearing Date: June 23, 2010 at 2:00 p.m. (ET)

**REORGANIZED DEBTORS' TWENTIETH 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**

Building Materials Holding Corporation and its affiliates, as reorganized debtors (collectively, the “Reorganized Debtors”), hereby submit this objection (the “Objection”), 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”), to each of the claims (the “Disputed Claims”) listed on Exhibits A1, A2, B and C to the proposed form of order (the “Proposed Order”) attached hereto as Exhibit 2,² and request the entry of an order reassigning or disallowing and expunging in full each of the Disputed Claims, as indicated in

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 The Reorganized Debtors do not object to any claims listed on the exhibits to the Proposed Order that are identified as “Surviving Claims,” and the term “Disputed Claims” as used herein does not include such “Surviving Claims.”

further detail below and on Exhibits A1, A2, B and C to the Proposed Order. In support of this Objection, the Reorganized Debtors rely on the Declaration of Paul S. Street in Support of the Reorganized Debtors' Twentieth 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 (the "Street Declaration"), a copy of which is attached hereto as Exhibit 1. In further support, the Reorganized Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are section 502(b) of the Bankruptcy Code, along with Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1.

BACKGROUND

2. On June 16, 2009 (the "Petition Date"), each of the now Reorganized Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "Chapter 11 Cases"). The Reorganized Debtors continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in the Chapter 11 Cases. On July 26, 2009, the Office of the United States Trustee (the "U.S. Trustee") appointed the official committee of unsecured creditors.

3. The Reorganized Debtors are one of the largest providers of residential building products and construction services in the United States. The Reorganized Debtors distribute building materials, manufacture building components (e.g., millwork, floor and roof

trusses, and wall panels), and provide construction services to professional builders and contractors through a network of 31 distribution facilities, 43 manufacturing facilities, and five regional construction services facilities.

4. The Reorganized Debtors operate under two brand names: BMC West® and SelectBuild®.

- ***BMC West.*** Under the BMC West brand, the Reorganized Debtors market and sell building products, manufacture building components, and provide construction services to professional builders and contractors. Products include structural lumber and building materials purchased from manufacturers, as well as manufactured building components such as millwork, trusses, and wall panels. Construction services include installation of various building products and framing. The Reorganized Debtors currently offer these products and services in major metropolitan markets in Texas, Washington, Colorado, Idaho, Utah, Montana, North Carolina, California, and Oregon.
- ***SelectBuild.*** Under the SelectBuild brand, the Reorganized Debtors offer integrated construction services to production homebuilders, as well as commercial and multi-family builders. Services include wood framing, concrete services, managing labor and construction schedules, and sourcing materials. The Reorganized Debtors currently offer these services in major metropolitan markets in California, Arizona, Nevada and Illinois.

5. On the Petition Date, the now Reorganized Debtors filed their proposed chapter 11 plan (as amended and/or supplemented, the “Plan”) and accompanying disclosure statement (as amended and/or supplemented, the “Disclosure Statement”). The Reorganized Debtors filed amended versions of the Plan and Disclosure Statement since that time. The Court approved the Disclosure Statement by order entered on October 22, 2009.

6. On December 17, 2009, the Court entered the Order Confirming Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications) [Docket No. 1182] (the “Confirmation”).

Order”) confirming the Plan. The Effective Date (as defined in the Plan) of the Plan occurred on January 4, 2010.

BAR DATE AND PROOFS OF CLAIM

7. On June 17, 2009, this Court entered an order [Docket No. 53] appointing The Garden City Group, Inc. (“GCG”) as the claims and noticing agent in these chapter 11 cases. GCG is authorized to maintain (i) all proofs of claim filed against the now Reorganized Debtors in these bankruptcy proceedings and (ii) an official claims register by docketing all proofs of claim in a claims database containing, among other things, information regarding the name and address of each claimant, the date the proof of claim was received by GCG, the claim number assigned to the proof of claim and the asserted amount and classification of the claim.

8. On July 16, 2009, this Court entered an order [Docket No. 248] (the “Bar Date Order”) (i) establishing August 31, 2009 at 4:00 p.m. (prevailing Eastern Time) (the “General Bar Date”) as the final date and time for filing proofs of claim against the now Reorganized Debtors’ estates on account of claims arising, or deemed to have arisen, pursuant to section 501(d) of the Bankruptcy Code prior to the Petition Date, and (ii) approving the form and manner of notice of the General Bar Date. Therein, the Court also established December 16, 2009 at 4:00 p.m. (prevailing Eastern Time) (the “Government Bar Date”) as the final date and time for any governmental unit to file proofs of claims against the now Reorganized Debtors’ estates on account of claims (whether secured, unsecured priority or unsecured non-priority) that arose prior to or on the Petition Date.

9. Additionally, pursuant to the Bar Date Order, any entity asserting a claim against the now Reorganized Debtors’ estates in connection with the Reorganized Debtors’ rejection of an executory contract and/or unexpired lease under section 365 of the Bankruptcy

Code (a “Rejection Damages Claim”) prior to the confirmation of a chapter 11 plan was required to file a proof of claim on or before the later of (i) the General Bar Date or (ii) 4:00 p.m. (prevailing Eastern Time) on the date that is thirty (30) days after entry of an order approving the rejection of such executory contract and/or unexpired lease pursuant to which the entity asserting the Rejection Damages Claim is a party (the “Rejection Bar Date,” and together with the General Bar Date and the Government Bar Date, the “Bar Date”).

10. Pursuant to the Confirmation Order and section 6.3 of the Plan, any entity asserting a Rejection Damages Claim against the Reorganized Debtors’ estates in connection with the Reorganized Debtors’ rejection of an executory contract and/or unexpired lease pursuant to the Plan or the Confirmation Order was required to file a proof of claim on or before thirty (30) days from the Effective Date.

11. Pursuant to the Bar Date Order, actual notice of the Bar Date was sent to (i) all known entities holding potential prepetition claims and their counsel (if known); (ii) all parties that have requested notice in these cases; (iii) all equity security holders; (iv) the U.S. Trustee; (v) the Securities and Exchange Commission; and (vi) all taxing authorities for the jurisdictions in which the Debtors do business. In addition, notice of the Bar Date was published in the national edition of the *Wall Street Journal* and local editions of *LA Times*, *Sun-Sentinel*, *Miami Herald*, *Impacto USA*, *Las Vegas Review-Journal*, *El Tiempo*, *Arizona Republic*, and *Prensa Hispana*. Affidavits of service and publication [Docket Nos. 296, 366-68, 411, 498-501, and 524] confirming such actual notice and publication of the Bar Date have been filed with this Court.

RELIEF REQUESTED

12. By this Objection, the Reorganized Debtors request the Court to enter an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, reassigning or disallowing and expunging in full each of the Disputed Claims, as indicated in further detail below and Exhibits A1, A2, B and C to the Proposed Order.

13. In accordance with Local Rule 3007-1(e)(i)(E), the Reorganized Debtors believe that this Objection complies in all respects with Local Rule 3007-1.

OBJECTION

A. Wrong Debtor Claims

14. The claims listed on Exhibits A1 and A2 to the Proposed Order (the “Wrong Debtor Claims”) were filed by the applicable claimant against certain now Reorganized Debtors under the case numbers listed under the heading titled “Objectionable Claim” on Exhibits A1 and A2. Also, some of the claimants asserting the Wrong Debtor Claims failed to list any Reorganized Debtor in their claims. After reviewing their books and records, the Reorganized Debtors believe that they have determined which debtor entity the Wrong Debtor Claims should have been filed against and have listed the new case numbers for the Wrong Debtor Claims under the column titled “Case No. of Reassigned Claim” (the “New Case Number”) on Exhibits A1 and A2. For the Wrong Debtor Claims listed on Exhibit A2, the Reorganized Debtors believe that they have determined the specific Reorganized Debtors that certain portions of such claims were intended to have been filed against and have listed a New Case Number and dollar amount for such portions of each Wrong Debtor Claim, under the column titled “Case No. of Reassigned Claim.” The Reorganized Debtors believe that the claimants asserting the Wrong Debtor Claims listed on Exhibit A1 intended to assert such claims

under the respective New Case Numbers assigned to each Wrong Debtor Claim and that the claimants asserting the Wrong Debtor Claims listed on Exhibit A2 intended to assert such claims under the respective New Case Numbers, and in the corresponding amounts, as indicated under the column titled “Case No. of Reassigned Claim.”

15. Failure to properly reassign the Wrong Debtor Claims would result in claims being improperly asserted against the wrong debtor entity. Therefore, to correct the claims register in these chapter 11 cases, the Reorganized Debtors hereby object to the Wrong Debtor Claims, and request entry of an order reassigning them to their respective New Case Numbers, as indicated on Exhibits A1 and A2 to the Proposed Order.

B. Amended Claims

16. The claims identified under the column titled “Objectionable Claim” on Exhibit B to the Proposed Order (the “Amended Claims”) have been amended and superseded by subsequently-filed proofs of claim identified under the column titled “Surviving Claim” on Exhibit B (the “Surviving Claims”). The Amended Claims thus no longer represent valid claims against the Reorganized Debtors’ estates.

17. Failure to disallow the Amended Claims will result in the applicable claimants receiving an unwarranted double recovery against the Reorganized Debtors’ estates, to the detriment of other unsecured creditors in these cases. Furthermore, no prejudice will result to the holders of Amended Claims because they will receive the same treatment as other similarly-situated claimants for their Surviving Claims. Accordingly, the Reorganized Debtors hereby object to the Amended Claims and request entry of an order disallowing and expunging in full each of the Amended Claims listed on Exhibit B to the Proposed Order.

C. Late Filed Claims

18. The claims listed on Exhibit C to the Proposed Order (the “Late Filed Claims”) were filed after the applicable deadline for submitting such claims had passed. As set forth in the Bar Date Order, the general deadline for filing claims in these chapter 11 cases was August 31, 2009, or, in the case of government units, December 16, 2009. The claims listed on Exhibit C were filed after the applicable bar date, on the date listed under the column labeled “Date Filed.” Therefore, the Reorganized Debtors hereby object to the Late Filed Claims and request entry of an order disallowing in full and expunging such claims.

RESERVATION OF RIGHTS

19. The Reorganized Debtors expressly reserve the right to amend, modify or supplement this Objection, and to file additional objections to any claims filed in these chapter 11 cases, including, without limitation, any and all claims which are the subject of this Objection.

NOTICE

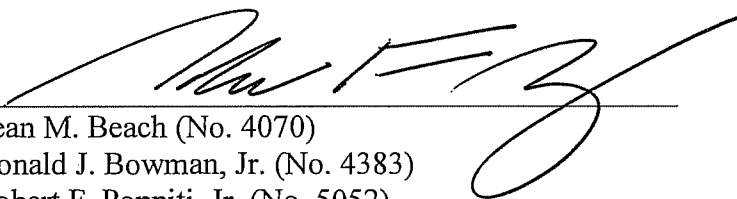
20. Notice of this Objection will be provided to: (i) the U.S. Trustee; (ii) counsel to Wells Fargo Bank, as agent under the now Reorganized Debtors’ Prepetition Credit Agreement and DIP Facility (as defined in the Plan); (iii) DK Acquisition Partners, L.P.; (iv) Wells Fargo Foothill, LLC; (v) claimants whose Disputed Claims are subject to this Objection; and (vi) all parties entitled to notice under Local Rule 2002-1(b). In light of the nature of the relief requested herein, the Reorganized Debtors submit that no other or further notice is necessary.

CONCLUSION

WHEREFORE, the Reorganized Debtors respectfully request the Court to enter an order, substantially in the form attached hereto as Exhibit 2, sustaining this Objection in all respects and granting such other and further relief as the Court deems just and proper.

Dated: Wilmington, Delaware
May 20, 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----

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

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

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

In re:	)	Chapter 11
)	
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹	)	Case No. 09-12074 (KJC)
)	
Reorganized Debtors.	)	Jointly Administered
)	
	)	Objection Deadline: June 14, 2010 at 4:00 p.m. (ET)
	)	Hearing Date: June 23, 2010 at 2:00 p.m. (ET)

**NOTICE OF REORGANIZED DEBTORS' TWENTIETH
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**

TO: (I) THE U.S. TRUSTEE; (II) COUNSEL TO WELLS FARGO BANK, AS AGENT UNDER THE REORGANIZED DEBTORS' PREPETITION CREDIT AGREEMENT AND DIP FACILITY; (III) DK ACQUISITION PARTNERS, L.P.; (IV) WELLS FARGO FOOTHILL, LLC; (V) CLAIMANTS WHOSE DISPUTED CLAIMS ARE SUBJECT TO THIS OBJECTION; AND (VI) ALL PARTIES ENTITLED TO NOTICE UNDER RULE 2002-1(b) OF THE LOCAL RULES OF BANKRUPTCY PRACTICE AND PROCEDURE FOR THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

PLEASE TAKE NOTICE that the above-captioned reorganized debtors (collectively, the "Reorganized Debtors") have filed the attached **Reorganized Debtors' Twentieth 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** (the "Objection").

PLEASE TAKE FURTHER NOTICE that any responses (each, a "Response") to the attached Objection must be filed with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801 on or before **4:00 p.m (ET) on June 14, 2010** (the "Response Deadline"). At the same

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.

time, you must also serve a copy of any Response upon the undersigned counsel to the Reorganized Debtors so that the Response is received on or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that any Response must contain, at a minimum, the following:

- (a) a caption setting forth the name of the Bankruptcy Court, the case number and the title of the Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the Disputed Claim, if applicable;
- (c) a concise statement setting forth the reasons why the Disputed Claim should not be disallowed or modified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the responding party will rely in opposing the Objection;
- (d) all documentation or other evidence of the Disputed Claim or assessed value, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, upon which the responding party will rely in opposing the Objection at the hearing;
- (e) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from that presented in the Disputed Claim; and
- (f) the name, address and telephone number of the person (which may be the claimant or its legal representative) possessing ultimate authority to reconcile, settle or otherwise resolve the Disputed Claim or Response on behalf of the responding party.

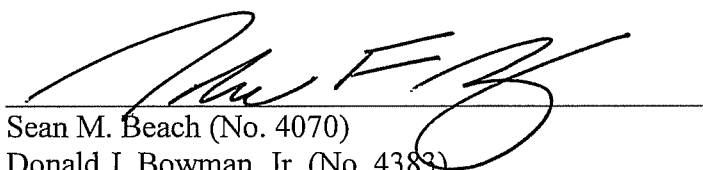
PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON JUNE 23, 2010 AT 2:00 P.M. (ET) BEFORE THE HONORABLE KEVIN J. CAREY AT THE BANKRUPTCY COURT, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DELAWARE 19801.

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PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND ON OR BEFORE THE RESPONSE DEADLINE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR A HEARING.

Dated: Wilmington, Delaware
May 20, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP



Sean M. Beach (No. 4070)
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Robert F. Poppiti, Jr. (No. 5052)
The Brandywine Building
1000 West Street, 17th Floor
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200 Park Avenue, 47th Floor
New York, New York 10166-0193
Telephone: (212) 351-4000
Facsimile: (212) 351-4035

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

Street Declaration

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

In re:	)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹	)	Case No. 09-12074 (KJC)
Reorganized Debtors.	)	Jointly Administered

DECLARATION OF PAUL S. STREET IN SUPPORT OF THE REORGANIZED DEBTORS' TWENTIETH 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

I, PAUL S. STREET, pursuant to 28 U.S.C. § 1746, hereby declare:

1. I am the Chief Executive Officer of Building Materials Holding Corporation, a corporation organized under the laws of the State of Delaware and one of the above-captioned reorganized debtors (collectively, the “Reorganized Debtors”). In this capacity I am familiar with the Reorganized Debtors’ day-to-day operations, businesses, financial affairs and books and records.

2. In this capacity, I am one of the individuals primarily responsible for overseeing the claims reconciliation and objection process in the Reorganized Debtors’ chapter 11 cases. I have read the Reorganized Debtors’ Twentieth Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local

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.

Rule 3007-1 (the “Objection”),² and am directly, or by and through my personnel or agents, familiar with the information contained therein, the proposed form of order (the “Proposed Order”) and the exhibits attached thereto. I am authorized to execute this Declaration on behalf of the Reorganized Debtors.

3. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the now Reorganized Debtors in these cases. The claims were carefully reviewed and analyzed in good faith utilizing due diligence by the appropriate personnel, including the Reorganized Debtors’ claims agent, The Garden City Group, Inc. (“GCG”). These efforts resulted in the identification of the “Wrong Debtor Claims,” “Amended Claims,” and “Late Filed Claims,” as defined in the Objection and identified on Exhibits A1, A2, B and C to the Proposed Order, respectively.

4. The information contained in Exhibits A1, A2, B and C to the Proposed Order is true and correct to the best of my knowledge, information and belief.

5. The Reorganized Debtors have determined based upon a review of the claims docket and their books and records that the parties asserting the claims identified on Exhibits A1 and A2 to the Proposed Order either asserted such claims against the wrong Reorganized Debtors or against no Reorganized Debtor entity. Accordingly, to correct the claims register and prevent the applicable claimant from receiving a recovery from the wrong Reorganized Debtor, the Reorganized Debtors seek to reassign the Wrong Debtor Claims to the appropriate debtor entity and, if applicable, in their modified amounts as outlined on Exhibits A1 and A2 to the Proposed Order.

² Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to such terms in the Objection.

6. The Reorganized Debtors have further determined based upon a review of the claims docket that the claims identified on Exhibit B to the Proposed Order have been amended and superseded by subsequently filed claims. Accordingly, to prevent the claimants from receiving an unwarranted recovery on the basis of a claim that has been amended and superseded, the Reorganized Debtors seek to expunge and disallow in full the Amended Claims listed on Exhibit B to the Proposed Order.

7. The Reorganized Debtors have further determined based upon a review of the claims docket and the claims identified on Exhibit C to the Proposed Order that these claims have been filed after the applicable deadline for filing such claims had passed, as provided for in the Bar Date Order or the Confirmation Order, as applicable. Accordingly, the Reorganized Debtors seek to expunge and disallow in full the Late Filed Claims listed on Exhibit C to the Proposed Order.

Signature page follows

I declare under penalty of perjury under the laws of the United States of America
that the foregoing is true and correct to the best of my knowledge, information and belief.

Executed on May **20**, 2010



Paul S. Street

EXHIBIT 2

Proposed Order

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

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

**ORDER SUSTAINING REORGANIZED DEBTORS’ TWENTIETH
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 twentieth 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 or disallowing and expunging in full each of the Disputed Claims identified on Exhibits A1, A2, 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

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.

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.
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 and C 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
June _____, 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
ADVANTAGE TIRE 2755 E PHILADELPHIA ST ONTARIO, CA 91761	2258	8/31/2009	09-12082	Priority: \$1,024.08	09-12079 Based on review of the Debtors' books and records, claim should be against C Construction, Inc.
BORDER CONSTRUCTION SPECIALITIES CCI PO BOX 2882 SCOTTSDALE, AZ 85252	1400	8/20/2009	09-12084	Unsecured: \$2,445.03	09-12074 Based on review of the Debtors' books and records, claim should be against Building Materials Holding Corporation.
CONTINENTAL TRADING INC PO BOX 8516 BEND, OR 97708	2593	9/10/2009	09-12074	Priority: \$10,358.99	09-12080 Based on review of the Debtors' books and records, claim should be against TWF Construction, Inc.
HERTZ CORPORATION PO BOX 121056 DALLAS, TX 75312	1010	8/11/2009	09-12079	Unsecured: \$5,352.89	09-12083 Based on review of the Debtors' books and records, claim should be against SelectBuild Nevada, Inc.
SPACE CENTER MIRO LOMA, INC ATTN: MICHAEL URBANOS 2501 ROSEGATE ST. PAUL, MN 55113	649	8/4/2009	09-12079	Unsecured: \$444,960.66	09-12075 Based on review of the Debtors' books and records, claim should be against BMC West 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	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
DELL MARKETING, L.P. C/O SABRINA L. STREUAND, ESQ. STREUAND & LANDON, LLP 515 CONGRESS AVE, STE 2523 AUSTIN, TX 78701	2858	12/29/2009	09-12074	Priority: \$3,440.40 Unsecured: \$6,710.30	09-12074 \$6,160.22 09-12075 \$2,804.80 09-12077 \$1,136.19 09-12085 \$49.49	Based on review of the Debtors' books and records, the claim should be against multiple debtors.
FEDEX CUSTOMER INFORMATION SERVICE ASSIGNEE OF FEDEX EXPRESS/ FEDEX GROUND ATTN REVENUE RECOVERY/BANKRUPTCY 3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR MEMPHIS, TN 38116	2411	8/31/2009	09-12074	Unsecured: \$19,222.98	09-12075 \$18,901.98 09-12077 \$321.00	Based on review of the Debtors' books and records, the claim should be against multiple debtors.
HILTI INC PO BOX 21148 TULSA, OK 74121	973	7/31/2009	09-12075	Unsecured: \$10,514.64	09-12075 \$4,603.32 09-12077 \$2,578.57 09-12080 \$946.10 09-12084 \$2,386.65	Based on review of the Debtors' books and records, the claim should be against multiple debtors.
PAPE MATERIAL HANDLING 9892 40TH AVE S. SEATTLE, WA 98118	841	8/10/2009	09-12075	Priority: \$2,486.94 Unsecured: \$4,718.59	09-12075 \$6,986.79 09-12077 \$218.74	Based on review of the Debtors' books and records, the claim should be against multiple debtors.

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
D R HORTON INC PORTLAND C/O JAMES H HILLAS ATTORNEY DUNN CARNEY ALLEN HIGGINS & TONGUE 851 SW 6TH AVE #1500 PORTLAND, OR 97204	2457	8/31/2009	09-12075	Unsecured: \$12,984,048	2922	4/16/2010	09-12075	Unsecured: \$2,261,771.43
MJB WOOD GROUP, INC. 222 W LAS COLINAS BLVD. STE 1300 IRVING, TX 75039	1329	8/18/2009	09-12075	Unsecured: \$83,122.97	2927	4/16/2010	09-12075	Priority: \$83,122.97

EXHIBIT C

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.
ALLTEL BANKRUPTCY DEPARTMENT - 1269 B5F03-B ALLTEL CORPORATION 1 ALLIED DR LITTLE ROCK, AR 72202	2932	5/10/2010	Unsecured: \$1,551.97	09-12075
ALLTEL BANKRUPTCY DEPARTMENT - 1269 B5F03-B ALLTEL CORPORATION 1 ALLIED DR LITTLE ROCK, AR 72202	2933	5/10/2010	Unsecured: \$8,546.71	09-12075
ARIZONA REGISTRAR OF CONCTRACTORS C/O ARIZONA ATTORNEY GENERAL BANKRUPTCY & COLLECTION ENFORCEMENT 1275 WEST WASHINGTON STREET PHOENIX, AZ 85007	2923	4/12/2010	Unsecured: \$30,000	09-12083
ARIZONA REGISTRAR OF CONCTRACTORS C/O ARIZONA ATTORNEY GENERAL BANKRUPTCY & COLLECTION ENFORCEMENT 1275 WEST WASHINGTON STREET PHOENIX, AZ 85007	2924	4/12/2010	Unsecured: \$30,000	09-12075
ARIZONA REGISTRAR OF CONCTRACTORS C/O ARIZONA ATTORNEY GENERAL BANKRUPTCY & COLLECTION ENFORCEMENT 1275 WEST WASHINGTON STREET PHOENIX, AZ 85007	2925	4/12/2010	Unsecured: \$30,000	09-12079
CHEYENNE AUTO PARTS INC 3830 S VALLEY VIEW LAS VEGAS, NV 89103	2928	4/19/2010	Unsecured: \$1,895.15	Blank
JUAN C MARTINEZ 1544 E BENMORE LN #2 ANAHEIM, CA 92805	2926	4/5/2010	Blank	09-12074
LEXINGTON INSURANCE COMPANY CHARTIS GLOBAL RECOVERY SVCS ATTN CLAIM #683-205202 PO BOX 25988 SHAWNEE MISSION, KS 66225	2929	4/30/2010	Unsecured: \$56,538.14	09-12084
NATIONAL ASSOCIATION OF CREDIT MANAGEMENT COLORADO 777 S. WADSWORTH BLVD SUITE 2-100 LAKEWOOD, CO 80226	2930	5/4/2010	Unsecured: \$3,134.32	09-12074

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

In re:

BUILDING MATERIALS HOLDING
CORPORATION, *et al.*,¹

Reorganized Debtors.

Chapter 11


Case No. 09-12074 (KJC)

Jointly Administered

AFFIDAVIT OF SERVICE


STATE OF DELAWARE)
) SS
NEW CASTLE COUNTY)

Casey S. Cathcart, an employee of the law firm of Young Conaway Stargatt & Taylor, LLP, co-counsel to the Reorganized Debtors, being duly sworn according to law, deposes and says that on May 20, 2010, she caused a copy of the foregoing document to be served as indicated upon the parties identified on the attached service list.



Casey S. Cathcart

SWORN TO AND SUBSCRIBED before me this 20th day of May, 2010.



Notary Public
My Commission Expires: 9/6/2013

**ERICA A. BROYLES
NOTARY PUBLIC
STATE OF DELAWARE
My commission expires Sept. 6, 2013**

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.

BUILDING MATERIALS HOLDING CORPORATION
2002 SERVICE LIST
5/20/2010

David G. Aelvoet, Esq.
Linebarger Goggan Blair & Sampson LLP
Travis Building, 711 Navarro, Suite 300
San Antonio, TX 78205
(Counsel to Bexar County)
First Class Mail

Christopher M. Alston, Esq.
Foster Pepper PLLC
1111 Third Avenue, Suite 3400
Seattle, WA 98101
(Counsel to JELD-WEN, inc.)
First Class Mail

Sanjay Bhatnagar, Esq.
Cole, Schotz, Meisel, Forman & Leonard, P.A.
500 Delaware Avenue, Suite 1410
Wilmington, DE 19801
(Counsel to CNH Capital America, LLC)
Hand Delivery

Brian W. Bisignani, Esq.
Post & Schell, P.C.
17 North 2nd Street, 12th Floor
Harrisburg, PA 17101-1601
(Counsel to Aon Consulting)
First Class Mail

Robert McL. Boote, Esq.
Ballard Spahr Andrews & Ingersoll, LLP
1735 Market Street, 51st Floor
Philadelphia, PA 19103-7599
(Counsel to Westchester Fire Insurance
Company and ACE USA)
First Class Mail

David Boyle
Airgas, Inc.
259 Radnor-Chester Road, Suite 100
P.O. Box 6675
Radnor, PA 19087-8675
First Class Mail

Barbara L. Caldwell, Esq.
Aiken Schenk Hawkins & Ricciardi P.C.
4742 North 24th Street, Suite 100
Phoenix, AZ 85016
(Counsel to Maricopa County)
First Class Mail

Andrew Cardonick, Esq.
Greenberg Traurig, LLP
77 West Wacker Drive, Suite 3100
Chicago, IL 60601
(Counsel to Grace Bay Holdings, II, LLC)
First Class Mail

Craig W. Carlson, Esq.
The Carlson Law Firm, P.C.
P.O. Box 10520
Killeen, TX 76547-0520
(Counsel to Juanita Stace)
First Class Mail

Scott T. Citek, Esq.
Lamm & Smith, P.C.
3730 Kirby Drive, Suite 650
Houston, TX 77098
(Counsel to Bay Oil Company)
First Class Mail

BUILDING MATERIALS HOLDING CORPORATION

2002 SERVICE LIST

5/20/2010

Theodore A. Cohen, Esq.
Sheppard, Mullin, Richter & Hampton, LLP
333 South Hope Street, 48th Floor
Los Angeles, CA 90071
(Counsel to Southwest Management, Inc.)
First Class Mail

David V. Cooke, Esq.
Assistant City Attorney - Municipal Operations
201 West Colfax Avenue, Dept. 1207
Denver, CO 80202-5332
(Counsel to the City and County of Denver)
First Class Mail

Scott D. Cousins, Esq.
Dennis A. Melerio, Esq.
Greenberg Traurig, LLP
1007 North Orange Street, Suite 1200
Wilmington, DE 19801
(Counsel to Grace Bay Holdings, II, LLC)
Hand Delivery

David N. Crapo, Esq.
Gibbons P.C.
One Gateway Center
Newark, NJ 07102-5310
(Counsel to Southwest Management, Inc.)
First Class Mail

Raniero D. D'Aversa, Jr., Esq.
Laura D. Metzger, Esq.
Weston T. Eguchi, Esq.
Orrick, Herrington & Sutcliffe LLP
666 Fifth Avenue
New York, NY 10103-0001
(Counsel to Rabobank International)
First Class Mail

Tobey M. Daluz, Esq.
Joshua E. Zuger, Esq.
Ballard Spahr Andrews & Ingersoll, LLP
919 North Market Street, 12th Floor
Wilmington, DE 19801
(Counsel to Westchester Fire Insurance
Company and ACE USA)
Hand Delivery

Robert J. Dehney, Esq.
Morris Nichols Arsht & Tunnell LLP
1201 North Market Street, 18th Floor
P.O. Box 1347
Wilmington, DE 19899-1347
(Counsel to D.R. Horton, Inc.)
Hand Delivery

John P. Dillman, Esq.
Linebarger Goggan Blair & Sampson LLP
P.O. Box 3064
Houston, TX 77253-3064
(Counsel to Cypress-Fairbanks ISD, Fort Bend
County, and Harris County)
First Class Mail

Mark W. Eckard, Esq.
Reed Smith LLP
1201 North Market Street, Suite 1500
Wilmington, DE 19801
(Counsel to CIT Technology Financing
Services, Inc.)
Hand Delivery

William R. Firth, III, Esq.
Gibbons P.C.
1000 North West Street, Suite 1200
Wilmington, DE 19801
(Counsel to Southwest Management, Inc.)
Hand Delivery

BUILDING MATERIALS HOLDING CORPORATION
2002 SERVICE LIST
5/20/2010

Kevin B. Fisher, Esq.
Seth Mennillo, Esq.
Paul, Hastings, Janofsky & Walker LLP
55 Second Street, 24th Floor
San Francisco, CA 94105
(Counsel to Wells Fargo Bank, N.A.)
First Class Mail

John M. Flynn, Esq.
Carruthers & Roth, P.A.
235 North Edgeworth Street
P.O. Box 540
Greensboro, NC 27401
(Counsel to Arrowood Indemnity Company)
First Class Mail

Christopher J. Giaimo, Jr., Esq.
Katie A. Lane, Esq.
Arent Fox LLP
1050 Connecticut Avenue, NW
Washington, DC 20036-5339
(Counsel to the Official Committee of
Unsecured Creditors)
First Class Mail

Adam C. Harris, Esq.
David J. Karp, Esq.
Schulte Roth & Zabel LLP
919 Third Avenue
New York, NY 10022
(Counsel to DK Acquisition Partners, L.P.)
First Class Mail

Paul N. Heath, Esq.
Richards, Layton & Finger, P.A.
One Rodney Square
920 North King Street
Wilmington, DE 19801
(Counsel to Wells Fargo Bank, N.A.)
Hand Delivery

David G. Hellmuth, Esq.
Hellmuth & Johnson, PLLC
10400 Viking Drive, Suite 500
Eden Prairie, MN 55344
(Counsel to FCA Construction Company, LLC)
First Class Mail

Melody C. Hogston
Royal Mouldings Limited
P.O. Box 610
Marion, VA 24354
First Class Mail

Eric H. Holder, Jr., Esq.
U. S. Attorney General
Department of Justice - Commercial Litigation
Branch
950 Pennsylvania Avenue, N.W.
Washington, DC 20530-0001
First Class Mail

James E. Huggett, Esq.
Amy D. Brown, Esq.
Margolis Edelstein
750 Shipyard Drive, Suite 102
Wilmington, DE 19801
(Counsel to Eduardo Acevedo, et al.)
First Class Mail

IKON Financial Services
Attn: Bankruptcy Administration
1738 Bass Road
P.O. Box 13708
Macon, GA 31208-3708
First Class Mail

BUILDING MATERIALS HOLDING CORPORATION
2002 SERVICE LIST
5/20/2010

Internal Revenue Service
Attn: Insolvency Section
11601 Roosevelt Blvd., Mail Drop N781
P.O. Box 21126
Philadelphia, PA 19114
First Class Mail

Thomas W. Isaac, Esq.
Dietrich, Glasrud, Mallek & Aune
5250 North Palm Avenue, Suite 402
Fresno, CA 93704
(Counsel to Wilson Homes, Inc.)
First Class Mail

Neal Jacobson, Esq.
Senior Trial Counsel
Securities and Exchange Commission
3 World Financial Center, Suite 400
New York, NY 10281
First Class Mail

Michael J. Joyce, Esq.
Cross & Simon, LLC
913 North Market Street, 11th Floor
Wilmington, DE 19801
(Counsel to Arrowood Indemnity Company)
Hand Delivery

Thomas L. Kent, Esq.
Paul, Hastings, Janofsky & Walker LLP
75 East 55th Street, 1st Floor
New York, NY 10022
(Counsel to Wells Fargo Bank)
First Class Mail

Gary H. Leibowitz, Esq.
Cole, Schotz, Meisel, Forman & Leonard, P.A.
300 East Lombard Street, Suite 2600
Baltimore, MD 21202
(Counsel to CNH Capital America, LLC)
First Class Mail

Louisiana-Pacific Corporation
Attn: Bruce J. Iddings
P.O. Box 4000-98
Hayden Lake, ID 83835-4000
(Top 50)
First Class Mail

Cliff W. Marcek, Esq.
Cliff W. Marcek, P.C.
700 South Third Street
Las Vegas, NV 89101
(Counsel to Edward and Gladys Weisgerber)
First Class Mail

Dan McAllister
San Diego County Treasurer-Tax Collector,
Bankruptcy Desk
1600 Pacific Highway, Room 162
San Diego, CA 92101
First Class Mail

David B. McCall, Esq.
Gay, McCall, Issacks, Gordon & Roberts, P.C.
777 East 15th Street
Plano, TX 75074
(Counsel to the Collin County Tax
Assessor/Collector)
First Class Mail

BUILDING MATERIALS HOLDING CORPORATION
2002 SERVICE LIST
5/20/2010

Frank F. McGinn, Esq.
Bartlett Hackett Feinberg, P.C.
155 Federal Street, 9th Floor
Boston, MA 02110
(Counsel to Iron Mountain Information
Management, Inc.)
First Class Mail

Joseph J. McMahon, Jr., Esq.
Office of the United States Trustee
844 King Street, Suite 2207
Lock Box 35
Wilmington, DE 19801
Hand Delivery

Joseph McMillen
Midlands Claim Administrators, Inc.
3503 N.W. 63rd Street, Suite 204
P.O. Box 23198
Oklahoma, OK 73123
First Class Mail

Kathleen M. Miller, Esq.
Smith, Katzenstein & Furlow LLP
800 Delaware Avenue, 7th Floor
P.O. Box 410
Wilmington, DE 19801
(Counsel to Airgas, Inc.)
Hand Delivery

Sheryl L. Moreau, Esq.
Missouri Department of Revenue - Bankruptcy
Unit
P.O. Box 475
Jefferson City, MO 65105-0475
First Class Mail

Charles J. Pignuolo, Esq.
Devlin & Pignuolo, P.C.
1800 Bering Drive, Suite 310
Houston, TX 77057
(Counsel to Partners in Building, L.P.)
First Class Mail

Margery N. Reed, Esq.
Wendy M. Simkulak, Esq.
Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
(Counsel to ACE Companies)
First Class Mail

Michael Reed, Esq.
McCreary, Veselka, Bragg & Allen, P.C.
P.O. Box 1269
Round Rock, TX 78680
(Counsel to Local Texas Taxing Authorities)
First Class Mail

Jonathan Lee Riches
Federal Medical Center
P.O. Box 14500
Lexington, KY 40512
First Class Mail

Debra A. Riley, Esq.
Allen Matkins Leck Gamble Mallory & Natsis
LLP
501 West Broadway, 15th Floor
San Diego, CA 92101
(Counsel to D.R. Horton, Inc.)
First Class Mail

BUILDING MATERIALS HOLDING CORPORATION
2002 SERVICE LIST
5/20/2010

Randall A. Rios, Esq.
Timothy A. Million, Esq.
Munsch Hardt Kopf & Harr, PC
700 Louisiana, 46th Floor
Houston, TX 77002
(Counsel to Cedar Creek Lumber, Inc.)
First Class Mail

Martha E. Romero, Esq.
Romero Law Firm
6516 Bright Avenue
Whittier, CA 90601
(Counsel to Yuba County and San Bernardino
County)
First Class Mail

George Rosenberg, Esq.
Assistant Arapahoe County Attorney
5334 South Prince Street
Littleton, CO 80166
(Counsel to Arapahoe County Treasurer)
First Class Mail

Howard C. Rubin, Esq.
Kessler & Collins, P.C.
2100 Ross Avenue, Suite 750
Dallas, TX 75201
(Counsel to CRP Holdings B, L.P.)
First Class Mail

Bradford J. Sandler, Esq.
Jennifer R. Hoover, Esq.
Jennifer E. Smith, Esq.
Benesch, Friedlander, Coplan & Aronoff LLP
222 Delaware Avenue, Suite 801
Wilmington, DE 19801
(Counsel to the Official Committee of
Unsecured Creditors)
Hand Delivery

Secretary of State
Franchise Tax
Division of Corporations
P.O. Box 7040
Dover, DE 19903
First Class Mail

Secretary of Treasury
Attn: Officer, Managing Agent or General
Agent
P.O. Box 7040
Dover, DE 19903
First Class Mail

Securities & Exchange Commission
Attn: Christopher Cox
100 F Street, NE
Washington, DC 20549
First Class Mail

Securities & Exchange Commission
Bankruptcy Unit
Attn: Michael A. Berman, Esq.
450 Fifth Street NW
Washington, DC 20549
First Class Mail

Ellen W. Slights, Esq.
Assistant United States Attorney
U.S. Attorney's Office
1007 Orange Street, Suite 700
P.O. Box 2046
Wilmington, DE 19899
Hand Delivery

BUILDING MATERIALS HOLDING CORPORATION
2002 SERVICE LIST
5/20/2010

Tennessee Department of Revenue
c/o Tennessee Attorney General's Office,
Bankruptcy Division
P.O. Box 20207
Nashville, TN 37202-0207
First Class Mail

Kimberly Walsh, Esq.
Assistant Attorney General
Texas Comptroller of Public Accounts,
Bankruptcy & Collections Division
P.O. Box 12548
Austin, TX 78711-2548
First Class Mail

Christopher A. Ward, Esq.
Shanti M. Katona, Esq.
Polsinelli Shughart PC
222 Delaware Avenue, Suite 1101
Wilmington, DE 19801
(Counsel to SunTrust Bank)
Hand Delivery

Paul M. Weiser, Esq.
Buchalter Nemer
16435 North Scottsdale Road, Suite 440
Scottsdale, AZ 85254-1754
(Counsel to Elwood HA, L.L.C.)
First Class Mail

Elizabeth Weller, Esq.
Linebarger Goggan Blair & Sampson LLP
2323 Bryan Street, Suite 1600
Dallas, TX 75201
(Counsel to Dallas County and Tarrant
County)
First Class Mail

Duane D. Werb, Esq.
Julia B. Klein, Esq.
Werb & Sullivan
300 Delaware Avenue, Suite 1300
Wilmington, DE 19801
(Counsel to CRP Holdings B, L.P.)
Hand Delivery

Joanne B. Wills, Esq.
Sally E. Veghte, Esq.
Klehr, Harrison, Harvey, Branzburg & Ellers
LLP
919 Market Street, Suite 1000
Wilmington, DE 19801
(Counsel to Rabobank International)
Hand Delivery

Jennifer St. John Yount, Esq.
Jennifer B. Hildebrandt, Esq.
Paul, Hastings, Janofsky & Walker, LLP
515 South Flower Street, Twenty-Fifth Floor
Los Angeles, CA 90071
(Counsel to Wells Fargo Foothill, LLC)
First Class Mail