IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
BUILDING MATERIALS HOLDING	Case No. 09-12074 (KJC)
CORPORATION, et al.,)	Jointly Administered
Reorganized Debtors.)	Ref. Docket Nos. 1432, 1494 and 1697
)	

SECOND 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")² 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 thereto; and it appearing that due and sufficient notice of the Objection has been given

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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.

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.
- 2. Nothing in this Order is intended or shall be deemed to amend, modify or otherwise affect that certain 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 [Docket No. 1494] (the "First Order"), and the First Order shall remain in full force and effect.
- 3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, Claim Numbers 2810 and 2811 filed by the Virginia Department of Taxation in the Chapter 11 Cases are hereby disallowed and expunged in their entirety.
- 4. 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.
- 5. 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.

6. 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 Pelaware September ______, 2010

Kevin J. Carey

Chief United States Bankruptcy Judge