

**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: October 25, 2010 at 4:00 p.m. (ET)
	)	Hearing Date: November 2, 2010 at 10:00 a.m. (ET)

REORGANIZED DEBTORS' TWENTY-FOURTH 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 A and B to the proposed form of order (the "Proposed Order") attached hereto as Exhibit 2,² and request the entry of an order disallowing and expunging in full each of the Disputed Claims, as indicated in further detail

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 under the heading titled "Surviving Claim," and the term "Disputed Claims" as used herein and in the Proposed Order does not include such "Surviving Claims."

below and on Exhibits A and B 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' Twenty-Fourth 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, disallowing and expunging in full each of the Disputed Claims, as indicated in further detail below and on Exhibits A and B 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. Amended Claims

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heading titled “Objectionable Claim” on Exhibit A to the Proposed Order (the “Amended Claims”) have been amended and superseded by subsequently-filed proofs of claim identified under the heading titled “Surviving Claim” on Exhibit A (the “Surviving Claims”). The Amended Claims thus no longer represent valid claims against the Reorganized Debtors’ estates.

15. 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 in the event such claims are ultimately allowed. 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 A to the Proposed Order.

B. Late Filed Claims

16. The claims listed on Exhibit B 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 B 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

17. The Reorganized Debtors reserve any and all rights to amend, modify or supplement this Objection, and to file additional objections on any and all grounds to any and all claims filed in these chapter 11 cases, including, without limitation, any and all claims that are the subject of this Objection, any and all of the Disputed Claims identified on Exhibits A and B to the Proposed Order, and any and all claims identified under the heading titled “Surviving Claim” on Exhibit A to the Proposed Order.

NOTICE

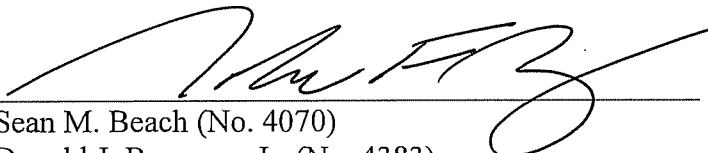
18. Notice of this Objection will be provided to: (i) the U.S. Trustee; (ii) counsel to Wells Fargo Bank, as agent under the now Reorganized Debtors’ Prepetition Credit Agreement and DIP Facility (as defined in the Plan); (iii) DK Acquisition Partners, L.P.; (iv) Wells Fargo Foothill, LLC; (v) claimants 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
October 1, 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
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----and----

SACKS TIERNEY P.A.
Aaron G. York (admitted *pro hac vice*)
4250 North Drinkwater Blvd., Fourth Floor
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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: October 25, 2010 at 4:00 p.m. (ET)
	)	Hearing Date: November 2, 2010 at 10:00 a.m. (ET)

**NOTICE OF REORGANIZED DEBTORS' TWENTY-FOURTH
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 THE 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' Twenty-Fourth 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 October 25, 2010** (the "Response Deadline"). At the

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.

same 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 a 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 and expunged 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.

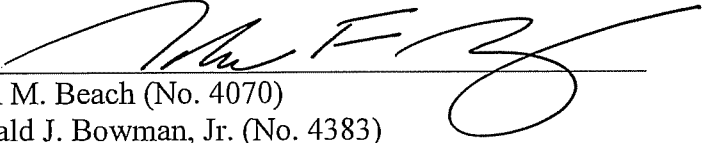
PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON NOVEMBER 2, 2010 AT 10:00 A.M. (ET) BEFORE THE HONORABLE KEVIN J. CAREY AT THE BANKRUPTCY COURT, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DELAWARE 19801.

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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
October 1, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP



Sean M. Beach (No. 4070)
Donald J. Bowman, Jr. (No. 4383)
Robert F. Poppiti, Jr. (No. 5052)
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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, <i>et al.</i>,¹	)	Case No. 09-12074 (KJC)
	)	Jointly Administered
Reorganized Debtors.)	
)	

DECLARATION OF PAUL S. STREET IN SUPPORT OF THE REORGANIZED DEBTORS' TWENTY-FOURTH 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 Administrative Officer and General Counsel for 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’ Twenty-Fourth Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007,

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and Local Rule 3007-1 (the “Objection”),² and am directly, or by and through other personnel or agents of the Reorganized Debtors, 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. These efforts resulted in the identification of the “Amended Claims” and “Late Filed Claims,” as defined in the Objection and identified on Exhibits A and B to the Proposed Order, respectively.

4. The information contained in Exhibits A and B 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 that the claims identified on Exhibit A 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 A to the Proposed Order.

6. The Reorganized Debtors have further determined based upon a review of the claims docket and the claims identified on Exhibit B to the Proposed Order that these claims

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

have been filed after the applicable deadline for filing such claims has 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 B 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 October 1, 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, <i>et al.</i>,¹	)	Case No. 09-12074 (KJC)
)	
Reorganized Debtors.	)	Jointly Administered
	)	Ref. Docket No. _____
)	

**ORDER SUSTAINING REORGANIZED DEBTORS' TWENTY-FOURTH
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 twenty-fourth 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”), disallowing and expunging in full each of the Disputed Claims identified on Exhibits A and B attached hereto; and it appearing that due and sufficient notice of the Objection has been given under the circumstances; and after due deliberation and upon the

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.

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 Amended Claims identified on Exhibit A attached hereto are hereby disallowed and expunged in their entirety.
3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Late Claims identified on Exhibit B attached hereto are hereby disallowed and expunged in their entirety.
4. The Reorganized Debtors reserve any and all rights to amend, modify or supplement the Objection, and to file additional objections on any and all grounds 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, any and all of the Disputed Claims identified on Exhibits A and B to this Order, and any and all claims identified under the heading titled "Surviving Claim" on Exhibit A to this Order.
5. 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
November _____, 2010

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Amended Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
 AMENDED CLAIMS

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
STATE BOARD OF EQUALIZATION SPECIAL OPERATIONS BRANCH, MIC 55 SACRAMENTO, CA 94279	2845	12/15/2009	09-12080	Priority: \$29,581.01	2944	8/21/2010	09-12080	Priority: \$15,399.12
D R HORTON INC - PORTLAND C/O DUNN CARNEY ALLEN HIGGINS & TONGUE ATTN WILLIAM R JOSEPH ESQ 851 SW 6TH AVE STE 1500 PORTLAND, OR 97204	2922	4/6/2010	09-12075	Unsecured: \$2,261,771.43	2945	8/30/2010	09-12075	Unsecured: \$2,175,000.00

EXHIBIT B

Late Filed Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
LATE FILED CLAIMS

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
GASTFIELD, RONALD S. P.O. BOX 4 CRYSTAL LAKE IL 60039	2946	8/30/2010	Unliquidated	Unknown