

**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: March 14, 2011 at 4:00 p.m. (ET)
	)	Hearing Date: March 23, 2011 at 4:00 p.m. (ET)

**REORGANIZED DEBTORS' TWENTY-SIXTH OMNIBUS (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 (collectively, the “Disputed Claims”) listed on Exhibits A, B and C to the proposed form of order (the “Proposed Order”) attached hereto as Exhibit 2,² and request the entry of an

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” (collectively, the “Surviving Claims”), and the term “Disputed Claims” as used herein and in the Proposed Order does not include any such Surviving Claims. However, nothing included in or omitted from this Objection, the Proposed Order or the exhibits attached thereto shall impair,

[Footnote continued on next page]

order disallowing and expunging in full each of the Disputed Claims, as indicated in further detail below and on Exhibits A, 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' Twenty-Sixth Omnibus (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.

GENERAL 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

[Footnote continued from previous page]

prejudice, waive or otherwise affect the Reorganized Debtors' ability to object to any and all of the Surviving Claims, as the Reorganized Debtors expressly reserve the right to object to such claims. Further, nothing included in or omitted from this Objection, the Proposed Order or the exhibits attached thereto is intended or shall be deemed to be an admission that any of the Surviving Claims represent valid claims against the Reorganized Debtors' estates.

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 (the “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.

RELEVANT BACKGROUND³

12. Section 7.17 of the Plan addresses the Reorganized Debtors' treatment of Insurance Policies and Agreements⁴ under the Plan. Section 7.17 provides, in pertinent part, as follows:

Notwithstanding anything in the Plan to the contrary (including, without limitation, any other provision that purports to be preemptory or supervening or grants an injunction or release), Insurance Policies and Agreements are treated as Executory Contracts under the Plan; and all references to Executory Contracts shall include the Insurance Policies and Agreements. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business. The applicable insurers shall be deemed to have consented to such assumption.

Section 7.17 further provides, in relevant part, that:

Nothing in the Plan: (a) precludes or limits the rights of insurers to contest and/or litigate with any party, including, without limitation, the Debtors, the existence, primacy and/or scope of available coverage under any

³ Any references in this Objection to the terms of the Plan, including, without limitation, Section 7.17 thereof, are intended as a summary and are qualified in their entirety by the actual terms of the Plan. To the extent of any inconsistency between the terms of the Plan and this Objection, the Plan shall control. Thus, the Reorganized Debtors urge parties in interest to read the Plan and the Confirmation Order in their entirety.

⁴ Under the Plan and for purposes of this Objection, Insurance Policies and Agreements means "all of the Debtors' insurance policies and any agreements, documents, or instruments relating thereto including, without limitation, all payment and collateral agreements."

alleged applicable policy; (b) permits any holder of an Insured Claim to recover the same amounts from an insurer and any other party including, but not limited to, the Debtors (or after the Effective Date, the Reorganized Debtors); (c) alters an insurer's rights and obligations under its Insurance Policies and Agreements or modifies the coverage provided thereunder; (d) alters the rights and obligations of the Debtors (or after the Effective Date, the Reorganized Debtors) or the insurers under the Insurance Policies and Agreements including, without limitation, any duty of the Debtors' to defend, at their own expense, against claims asserted under the Insurance Policies and Agreements; (e) discharges, releases or relieves the Debtors or Reorganized Debtors, after the Effective Date, from any debt or other liability under the Insurance Policies and Agreements; or (f) limits, diminishes, or otherwise alters or impairs the Debtors', Reorganized Debtors' and/or an insurer's defenses, claims, Causes of Action, or other rights under applicable non-bankruptcy law with respect to the Insurance Policies and Agreements.

RELIEF REQUESTED

13. 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, B and C to the Proposed Order, without prejudice to any applicable terms of the Plan, including, without limitation, Section 7.17 thereof, and the Confirmation Order as it pertains to any Insurance Policies and Agreements related to the Insurance Claims.

14. 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. Insurance Claims

15. After reconciling each of the Disputed Claims (and the materials submitted in support thereof) against their books and records, the Reorganized Debtors have determined that the claims identified on Exhibit A to the Proposed Order (collectively, the

“Insurance Claims”) are on account of Insurance Policies and Agreements that the applicable Reorganized Debtors assumed under Section 7.17 of the Plan. As set forth more fully in Section 7.17 of the Plan and as noted above, pursuant to Section 7.17 of the Plan, the Reorganized Debtors remain liable for all obligations under the Insurance Policies and Agreements and shall pay such obligations in the ordinary course of business. Also, many of the Insurance Claims should not be paid at present because such claims are presently unliquidated, contingent or not yet due for payment in the ordinary course of business. However, the Reorganized Debtors must resolve the treatment of the Insurance Claims for purposes of these Chapter 11 Cases in a timely and efficient manner so that they may eliminate the Claims Register, close the Chapter 11 Cases, and cease to incur the costs of administering these proceedings. Therefore, the Reorganized Debtors request the Court to disallow and expunge in their entirety the Insurance Claims, without prejudice to any applicable terms of the Plan, including, without limitation, Section 7.17 thereof, and the Confirmation Order as it pertains to any Insurance Policies and Agreements related to the Insurance Claims.

16. Accordingly, the Reorganized Debtors hereby object to the Insurance Claims and request the Court to enter an order disallowing and expunging in full each of these claims, as provided for on Exhibit A to the Proposed Order.

B. Multiple Debtor Claims⁵

17. The Reorganized Debtors have determined that the claimants asserting the claims listed on Exhibit B to the Proposed Order under the column titled “Objectionable Claim” (collectively, the “Multiple Debtor Claims”) filed identical claims against multiple Reorganized Debtors. After a review of their books and records, the Reorganized Debtors have determined that the Multiple Debtor Claims were asserted against the wrong Reorganized Debtor. As indicated under the heading titled “Surviving Claim” on Exhibit B to the Proposed Order, each claimant has a surviving claim asserted – but not necessarily valid or allowed for purposes of the Chapter 11 Cases – against the appropriate Reorganized Debtor. The Reorganized Debtors believe that it was not the intention of the claimants asserting the Multiple Debtor Claims to seek multiple recoveries against the Reorganized Debtors’ estates. Rather, the claimants may not have known which Reorganized Debtor to assert their claim against and therefore filed multiple claims against multiple Reorganized Debtors. Regardless of the claimants’ reason for asserting the Multiple Debtor Claims, at most, only one claim against the appropriate Reorganized Debtor entity should be allowed for each claimant, and any failure to disallow the Multiple Debtor Claims would result in the applicable claimants potentially receiving an unwarranted double recovery against the Reorganized Debtors’ estates.

⁵ This Court has previously entered that certain Order (I) Denying Pedro Alvarado’s Motion Authorizing Class Proofs of Claim or, in the Alternative, to Extend Time for Individual Class Members to File Proofs of Claim and (II) Disallowing Claim Numbers 2464, 2465, 2466, 2467, and 2468 Filed by Pedro Alvarado on Behalf of the Proposed Class [Docket No. 741] (the “Alvarado Order”). Pursuant to the Alvarado Order, Claim Numbers 2464, 2465, 2466, 2467, and 2468 filed by Pedro Alvarado in the Chapter 11 Cases were disallowed to the extent that such claims purported to be on behalf of proposed class members. Nothing included in or omitted from this Objection, the Proposed Order or the exhibits attached thereto is intended or shall be deemed to limit or otherwise affect the Alvarado Order, as such order shall remain in full force and effect

18. Accordingly, the Reorganized Debtors hereby object to the Multiple Debtor Claims and request the Court to enter an order disallowing in full and expunging each of these claims, as provided for on Exhibit B to the Proposed Order.

C. No Liability Claims

19. After reconciling each of the Disputed Claims (and the materials submitted in support thereof) against their books and records, the Reorganized Debtors have determined that they are not liable with respect to the claims identified on Exhibit C to the Proposed Order (collectively, the “No Liability Claims”). Upon review of the No Liability Claims, the Reorganized Debtors simply cannot justify these claims as valid. Thus, the Reorganized Debtors believe that the No Liability Claims should be disallowed and expunged in their entirety. Any failure to disallow such claims would result in the applicable claimants receiving an unwarranted recovery against the Reorganized Debtors’ estates to the detriment of other creditors in these Chapter 11 Cases.

20. Accordingly, the Reorganized Debtors hereby object to the No Liability Claims and request the Court to enter an order disallowing and expunging in full each of these claims, as provided for on Exhibit C to the Proposed Order.

RESERVATION OF RIGHTS

21. 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 Surviving Claims, claims that are the subject of this Objection, and Disputed Claims identified on Exhibits A, B and C to the Proposed Order. Nothing included in or omitted from this Objection, the Proposed Order or Exhibits A, B and C thereto is intended or shall be deemed to impair,

prejudice, waive or otherwise affect the rights of the Reorganized Debtors: (i) to object to any and all of the Surviving Claims; and (ii) under the Plan, including, without limitation, Section 7.17 thereof, the Confirmation Order or otherwise as it pertains to the Insurance Policies and Agreements related to the Insurance Claims.

NOTICE

22. 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.

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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
February 18, 2011

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Robert F. Poppiti, Jr.

Sean M. Beach (No. 4070)
Donald J. Bowman, Jr. (No. 4383)
Robert F. Poppiti, Jr. (No. 5052)
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---- and ----

SACKS TIERNEY P.A.
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Telephone: (480) 425-2676
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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: March 14, 2011 at 4:00 p.m. (ET)
	)	Hearing Date: March 23, 2011 at 4:00 p.m. (ET)

**NOTICE OF REORGANIZED DEBTORS' TWENTY-SIXTH
OMNIBUS (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-Sixth Omnibus (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 March 14, 2011** (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 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 MARCH 23, 2011 AT 4:00 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
February 18, 2011

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Robert F. Poppiti, Jr.

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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, et al.,¹	)	Case No. 09-12074 (KJC)
)	
Reorganized Debtors.	)	Jointly Administered
)	

DECLARATION OF PAUL S. STREET IN SUPPORT OF THE REORGANIZED DEBTORS’ TWENTY-SIXTH OMNIBUS (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-Sixth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local

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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 for the Objection (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 “Insurance Claims,” “Multiple Debtor Claims” and “No Liability Claims,” as defined in the Objection and identified on Exhibits A, B and C to the Proposed Order, respectively.

4. The information contained on Exhibits A, 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 reviewed their books and records and determined that the claims identified on Exhibit A to the Proposed Order are on account of Insurance Policies and Agreements that the applicable Reorganized Debtors assumed pursuant to Section 7.17 of the Plan. Further, pursuant to Section 7.17 of the Plan, the Reorganized Debtors remain liable for all obligations under the Insurance Policies and Agreements and shall pay such obligations in the ordinary course of business. The Reorganized Debtors, however, must resolve the treatment of the Insurance Claims for purposes of their chapter 11 cases in a timely and efficient manner so that they may eliminate the Claims Register, close these cases, and cease to

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

incur the costs of administering these proceedings. Accordingly, the Reorganized Debtors seek to expunge and disallow in full the Insurance Claims, without prejudice to any applicable terms of the Plan, including, without limitation, Section 7.17 thereof, and the Confirmation Order as it pertains to any Insurance Policies and Agreements related to the Insurance Claims.

6. The Reorganized Debtors have reviewed the Claims Register as well as their books and records and determined that the claimants asserting the claims listed on Exhibit B to the Proposed Order under the column titled “Objectionable Claim” asserted identical claims against multiple Reorganized Debtors. The Reorganized Debtors have determined that these claims are duplicative of other claims that were asserted against the appropriate Reorganized Debtor entity. The Reorganized Debtors therefore seek to expunge and disallow in full the Multiple Debtor Claims, without prejudice to their rights to object to any Surviving Claims.

7. The Reorganized Debtors have reviewed their books and records and determined that they have no record of any liability on account of the claims identified on Exhibit C to the Proposed Order. Accordingly, to prevent the claimants from receiving an unwarranted recovery against the Reorganized Debtors’ estates, the Reorganized Debtors seek to expunge and disallow in full the No Liability Claims.

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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 February 15, 2011



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)
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Reorganized Debtors.)	Jointly Administered
)	Ref. Docket No. _____

**ORDER SUSTAINING REORGANIZED DEBTORS' TWENTY-SIXTH
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 twenty-sixth omnibus (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, 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 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 Insurance Claims identified on Exhibit A attached hereto are hereby disallowed and expunged in their entirety; provided, however, that nothing in this Order or Exhibit A hereto is intended or shall be deemed to impair, prejudice, waive or otherwise affect any applicable terms of the Plan, including, without limitation, Section 7.17 thereof, and the Confirmation Order as it pertains to the Insurance Policies and Agreements related to such Insurance Claims.

3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Multiple Debtor Claims identified on Exhibit B attached hereto are hereby disallowed and expunged in their entirety.

4. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the No Liability Claims identified on Exhibit C attached hereto are hereby disallowed and expunged in their entirety.

5. 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 Surviving Claims, claims that are the subject of the Objection, and Disputed Claims identified on Exhibits A, B and C to this Order.

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, Delaware
March _____, 2011

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Insurance Claims

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
ACE USA/WESTCHESTER FIRE INSURANCE CO C/O BALLARD SPAHR ANDREWS INGERSOLL LLP ATTN: TOBEY M DALUZ, ESQ 919 NORTH MARKET ST 12TH FL WILMINGTON, DE 19801	139	7/30/2009	09-12077	Secured: \$1,132,811	Pursuant to section 7.17 of the Reorganized Debtors' Plan, ¹ Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
ACE USA/WESTCHESTER FIRE INSURANCE CO C/O BALLARD SPAHR ANDREWS INGERSOLL LLP ATTN: TOBEY M DALUZ, ESQ 919 NORTH MARKET ST 12TH FL WILMINGTON, DE 19801	133	7/30/2009	09-12085	Secured: \$260,000	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

¹ Capitalized terms used but not otherwise defined in this exhibit shall have the meanings ascribed to such terms in the Plan. The Reorganized Debtors' failure to reference in this exhibit any particular provision of the Plan or the Confirmation Order regarding the treatment therein of Insurance Policies and Agreements shall not impair, prejudice, waive or otherwise affect the binding effect, enforceability or legality of such provisions.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
ACE USA/WESTCHESTER FIRE INSURANCE CO C/O BALLARD SPAHR ANDREWS INGERSOLL LLP ATTN: TOBEY M DALUZ, ESQ 919 NORTH MARKET ST 12TH FL WILMINGTON, DE 19801	134	7/30/2009	09-12084	Secured: \$176,491	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
ACE USA/WESTCHESTER FIRE INSURANCE CO C/O BALLARD SPAHR ANDREWS INGERSOLL LLP ATTN: TOBEY M DALUZ, ESQ 919 NORTH MARKET ST 12TH FL WILMINGTON, DE 19801	135	7/30/2009	09-12081	Secured: \$2,186,561	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
ACE USA/WESTCHESTER FIRE INSURANCE CO C/O BALLARD SPAHR ANDREWS INGERSOLL LLP ATTN: TOBEY M DALUZ, ESQ 919 NORTH MARKET ST 12TH FL WILMINGTON, DE 19801	136	7/30/2009	09-12080	Secured: \$68,412	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
ACE USA/WESTCHESTER FIRE INSURANCE CO C/O BALLARD SPAHR ANDREWS INGERSOLL LLP ATTN: TOBEY M DALUZ, ESQ 919 NORTH MARKET ST 12TH FL WILMINGTON, DE 19801	137	7/30/2009	09-12079	Secured: \$3,525,099	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
ACE USA/WESTCHESTER FIRE INSURANCE CO C/O BALLARD SPAHR ANDREWS INGERSOLL LLP ATTN: TOBEY M DALUZ, ESQ 919 NORTH MARKET ST 12TH FL WILMINGTON, DE 19801	138	7/30/2009	09-12078	Secured: \$10,000	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
ACE USA/WESTCHESTER FIRE INSURANCE CO C/O BALLARD SPAHR ANDREWS INGERSOLL LLP ATTN: TOBEY M DALUZ, ESQ 919 NORTH MARKET ST 12TH FL WILMINGTON, DE 19801	140	7/30/2009	09-12075	Secured: \$1,055,251	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
ACE USA/WESTCHESTER FIRE INSURANCE CO C/O BALLARD SPAHR ANDREWS INGERSOLL LLP ATTN: TOBEY M DALUZ, ESQ 919 NORTH MARKET ST 12TH FL WILMINGTON, DE 19801	141	7/30/2009	09-12074	Secured: \$12,800,000 Unsecured: \$819,533	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
ACE USA/WESTCHESTER FIRE INSURANCE CO C/O BALLARD SPAHR ANDREWS INGERSOLL LLP ATTN: TOBEY M DALUZ, ESQ 919 NORTH MARKET ST 12TH FL WILMINGTON, DE 19801	142	7/30/2009	09-12083	Secured: \$3,085,908	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2191	8/28/2009	09-12077	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2175	8/28/2009	09-12074	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2193	8/28/2009	09-12075	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2233	8/28/2009	09-12085	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2239	8/28/2009	09-12079	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2240	8/28/2009	09-12078	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2192	8/28/2009	09-12076	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2234	8/28/2009	09-12084	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2235	8/28/2009	09-12083	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2236	8/28/2009	09-12082	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2237	8/28/2009	09-12081	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
AIG EXCESS LIABILITY INS CO ET AL C/O CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER ST, 18TH FLOOR NEW YORK, NY 10038	2238	8/28/2009	09-12080	Secured: \$10,932,789	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
ARROWOOD INDEMNITY COMPANY F/K/A ROYAL INDEMNITY COMPANY C/O JOHN M FLYNN CARRUTHERS & ROTH PA 235 N EDGEWORTH STREET GREENSBORO, NC 27401	23	7/9/2009	09-12074	Secured: \$4,190,000 Unsecured: \$98,760	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2376	8/31/2009	09-12079	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2377	8/31/2009	09-12078	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2378	8/31/2009	09-12077	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2379	8/31/2009	09-12076	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2380	8/31/2009	09-12075	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2381	8/31/2009	09-12081	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2399	8/31/2009	09-12085	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2400	8/31/2009	09-12074	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2401	8/31/2009	09-12083	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2402	8/31/2009	09-12084	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.
LIBERTY MUTUAL INS CO C/O TOM PENNINGTON, ESQ WATT, TIEDER, HOFFAR & FITZGERALD, LLP 8405 GREENSBORO DR, STE 100 MCLEAN, VA 22102	2374	8/31/2009	09-12083	Secured: \$105,069,328	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS INSURANCE CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
ZURICH AMERICAN INSURANCE COMPANY ATTN MARY PERLICK 9TH FL TOWER 2 1400 AMERICAN LANE SCHAUMBURG, IL 60196	56	7/13/2009	09-12074	Unsecured: Unliquidated	Pursuant to section 7.17 of the Reorganized Debtors' Plan, Insurance Policies and Agreements are treated as Executory Contracts under the Plan. On the Effective Date, the applicable Debtors that are parties to such Insurance Policies and Agreements and the applicable Reorganized Debtors shall be deemed to have assumed in accordance with section 365 of the Bankruptcy Code all such Insurance Policies and Agreements, and the applicable Reorganized Debtors shall remain liable for all obligations under the Insurance Policies and Agreements, whether now existing or hereafter arising, and shall pay such obligations in the ordinary course of business.

EXHIBIT B

Multiple Debtor Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS MULTIPLE DEBTOR CLAIMS

NAME AND ADDRESS OF CLAIMANT	OBJECTIONABLE CLAIM			SURVIVING CLAIM			COMMENTS ¹
	CLAIM NUMBER	DATE FILED	CASE NO.	CLAIM NUMBER	DATE FILED	CASE NO.	
PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618	2466	8/31/2009	09-12076	2465	8/31/2009	09-12081	Based on review of supporting documentation filed with the claim and the Debtors' books and records, this claim should be asserted against H.N.R. Framing Systems, Inc and as such the Debtors object to this claim as a multiple debtor duplicate of Claim Number 2465.
PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618	2467	8/31/2009	09-12082	2465	8/31/2009	09-12081	Based on review of supporting documentation filed with the claim and the Debtors' books and records, this claim should be asserted against H.N.R. Framing Systems, Inc and as such the Debtors object to this claim as a multiple debtor duplicate of Claim Number 2465.
PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618	2468	8/31/2009	09-12077	2465	8/31/2009	09-12081	Based on review of supporting documentation filed with the claim and the Debtors' books and records, this claim should be asserted against H.N.R. Framing Systems, Inc and as such the Debtors object to this claim as a multiple debtor duplicate of Claim Number 2465.
PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618	2464	8/31/2009	09-12074	2465	8/31/2009	09-12081	Based on review of supporting documentation filed with the claim and the Debtors' books and records, this claim should be asserted against H.N.R. Framing Systems, Inc and as such the Debtors object to this claim as a multiple debtor duplicate of Claim Number 2465.

¹ This Court has previously entered that certain Order (I) Denying Pedro Alvarado's Motion Authorizing Class Proofs of Claim or, in the Alternative, to Extend Time for Individual Class Members to File Proofs of Claim and (II) Disallowing Claim Numbers 2464, 2465, 2466, 2467, and 2468 Filed by Pedro Alvarado on Behalf of the Proposed Class [Docket No. 741] (the "Alvarado Order"). Pursuant to the Alvarado Order, Claim Numbers 2464, 2465, 2466, 2467, and 2468 filed by Pedro Alvarado in the Chapter 11 Cases were disallowed to the extent that such claims purported to be on behalf of proposed class members. Nothing included in or omitted from the Objection, the Proposed Order or this exhibit is intended or shall be deemed to limit or otherwise affect the Alvarado Order, as such order shall remain in full force and effect.

EXHIBIT C

No Liability Claims

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS NO LIABILITY CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618	2464	8/31/2009	09-12074	Unsecured: Unliquidated	Per examination of the claim document, the claim asserts amounts owed as part of a state-court action filed by Pedro Alvarado, ¹ an individual, on behalf of himself and all others similarly situated, against Debtors Building Materials Holding Corporation, SelectBuild Construction, Inc., SelectBuild Southern California, Inc., and H.N.R. Framing Systems, Inc., Case No. BC391029, for the Debtors' alleged failure to, among other things, pay wages and overtime wages. Per examination of the Debtors' books and records, there is no amount owing to this Claimant.
PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618	2465	8/31/2009	09-12081	Unsecured: Unliquidated	Per examination of the claim document, the claim asserts amounts owed as part of a state-court action filed by Pedro Alvarado, an individual, on behalf of himself and all others similarly situated, against Debtors Building Materials Holding Corporation, SelectBuild Construction, Inc., SelectBuild Southern California, Inc., and H.N.R. Framing Systems, Inc., Case No. BC391029, for the Debtors' alleged failure to, among other things, pay wages and overtime wages. Per examination of the Debtors' books and records, there is no amount owing to this Claimant.

¹ This Court has previously entered that certain Order (I) Denying Pedro Alvarado's Motion Authorizing Class Proofs of Claim or, in the Alternative, to Extend Time for Individual Class Members to File Proofs of Claim and (II) Disallowing Claim Numbers 2464, 2465, 2466, 2467, and 2468 Filed by Pedro Alvarado on Behalf of the Proposed Class [Docket No. 741] (the "Alvarado Order"). Pursuant to the Alvarado Order, Claim Numbers 2464, 2465, 2466, 2467, and 2468 filed by Pedro Alvarado in the Chapter 11 Cases were disallowed to the extent that such claims purported to be on behalf of proposed class members. Nothing included in or omitted from the Objection, the Proposed Order or this exhibit is intended or shall be deemed to limit or otherwise affect the Alvarado Order, as such order shall remain in full force and effect.

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
CLAIMS TO BE EXPUNGED AS NO LIABILITY CLAIMS**

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	COMMENTS
PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618	2466	8/31/2009	09-12076	Unsecured: Unliquidated	Per examination of the claim document, the claim asserts amounts owed as part of a state-court action filed by Pedro Alvarado, an individual, on behalf of himself and all others similarly situated, against Debtors Building Materials Holding Corporation, SelectBuild Construction, Inc., SelectBuild Southern California, Inc., and H.N.R. Framing Systems, Inc., Case No. BC391029, for the Debtors' alleged failure to, among other things, pay wages and overtime wages. Per examination of the Debtors' books and records, there is no amount owing to this Claimant.
PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618	2467	8/31/2009	09-12082	Unsecured: Unliquidated	Per examination of the claim document, the claim asserts amounts owed as part of a state-court action filed by Pedro Alvarado, an individual, on behalf of himself and all others similarly situated, against Debtors Building Materials Holding Corporation, SelectBuild Construction, Inc., SelectBuild Southern California, Inc., and H.N.R. Framing Systems, Inc., Case No. BC391029, for the Debtors' alleged failure to, among other things, pay wages and overtime wages. Per examination of the Debtors' books and records, there is no amount owing to this Claimant.
PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618	2468	8/31/2009	09-12077	Unsecured: Unliquidated	Per examination of the claim document, the claim asserts amounts owed as part of a state-court action filed by Pedro Alvarado, an individual, on behalf of himself and all others similarly situated, against Debtors Building Materials Holding Corporation, SelectBuild Construction, Inc., SelectBuild Southern California, Inc., and H.N.R. Framing Systems, Inc., Case No. BC391029, for the Debtors' alleged failure to, among other things, pay wages and overtime wages. Per examination of the Debtors' books and records, there is no amount owing to this Claimant.