

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i>,</b> <sup>1</sup>	)	<b>Case No: 09-12074 (KJC)</b>
	)	
<b>Reorganized Debtors.</b>	)	<b>Jointly Administered</b>
	)	<b>Ref. Docket No. <u>1808</u>, <u>1824</u></b>

**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”)<sup>2</sup> 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

<sup>1</sup> 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.

<sup>2</sup> 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.

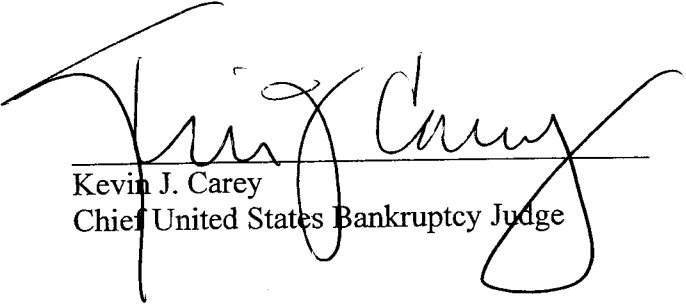
3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Multiple Debtor Claims identified on Exhibit B attached hereto are hereby disallowed and expunged in their entirety.

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 21, 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 USAWESTCHESTER 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, <sup>1</sup> 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 USAWESTCHESTER 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.

<sup>1</sup> 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.

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ACE USAWESTCHESTER 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 USAWESTCHESTER 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.

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ACE USAWESTCHESTER 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 USAWESTCHESTER 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.

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ACE USAWESTCHESTER 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 USAWESTCHESTER 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.



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ACE USAWESTCHESTER 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 USAWESTCHESTER 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.

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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.

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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.

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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.

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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.

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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.

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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.

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ARROWOOD INDEMNITY COMPANY F/K/A ROYAL INDEMNITY COMPANY C/O JOHN M FLYNN CARRUTHERS & ROTH PA 23 235 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.



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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.

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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.

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 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

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	COMMENTS <sup>1</sup>
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	2465	8/31/2009	09-12081	Unsecured: Unliquidated	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	Unsecured: Unliquidated	2465	8/31/2009	09-12081	Unsecured: Unliquidated	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	Unsecured: Unliquidated	2465	8/31/2009	09-12081	Unsecured: Unliquidated	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	Unsecured: Unliquidated	2465	8/31/2009	09-12081	Unsecured: Unliquidated	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.

<sup>1</sup> 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, 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.

<sup>1</sup> 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
<p>PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618</p>	<p>2466</p>	<p>8/31/2009</p>	<p>09-12076</p>	<p>Unsecured: Unliquidated</p>	<p>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.</p>
<p>PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618</p>	<p>2467</p>	<p>8/31/2009</p>	<p>09-12082</p>	<p>Unsecured: Unliquidated</p>	<p>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.</p>
<p>PEDRO ALVARADO C/O JAMES R. HAWKINS, ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DRIVE, SUITE 200 IRVINE, CA 92618</p>	<p>2468</p>	<p>8/31/2009</p>	<p>09-12077</p>	<p>Unsecured: Unliquidated</p>	<p>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.</p>