

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

In re:	)	Chapter 11
)	
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹	)	Case No. 09-12074 (KJC)
)	
Reorganized Debtors.	)	Jointly Administered
	)	Ref. Docket No. 1868

**CERTIFICATION OF COUNSEL REGARDING REORGANIZED DEBTORS’
TWENTY-NINTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

On May 24, 2011, Building Materials Holding Corporation and its affiliates, as reorganized debtors (collectively, the “Reorganized Debtors”), filed their Twenty-Ninth Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 [Docket No. 1868] (the “Claims Objection”). Thereafter, the Franchise Tax Board of the State of California (the “Respondent,” and together with the Reorganized Debtors, the “Parties”) contacted the Debtors with an informal response (the “Response”) regarding the Claims Objection. Prior to the response deadline of June 7, 2011 at 4:00 p.m. (ET) for the Claims Objection, no other comments or responses were received by the Reorganized Debtors to the Claims Objection.

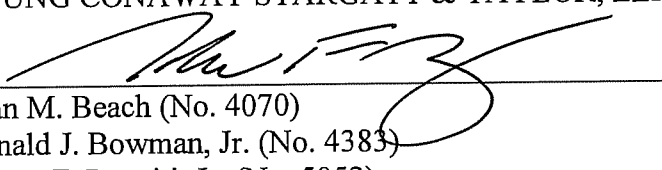
Subsequent to the Reorganized Debtors’ receipt of the Response, they have worked with the Respondent in an effort to resolve the Response and have done so through

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.

certain modifications to the proposed form of order filed with the Claims Objection (the “Proposed Order”) and Exhibit A attached thereto (together with Exhibits B and C to the Proposed Order, collectively, the “Exhibits”). In light of this, attached hereto as Exhibit 1 is a revised Proposed Order (the “Revised Proposed Order”).² The Reorganized Debtors submit that the Revised Proposed Order is appropriate and consistent with the Claims Objection and the Parties’ discussions, and that entry of the order is in the best interests of the Reorganized Debtors, their estates and creditors. The Respondent has consented to the entry of the Revised Proposed Order. Accordingly, the Reorganized Debtors respectfully request the Court to enter the Revised Proposed Order, attached hereto as Exhibit 1, at its earliest convenience without further notice or a hearing.

Dated: Wilmington, Delaware
June 24, 2011

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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----and----

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ATTORNEYS FOR THE REORGANIZED DEBTORS

² For ease of reference, attached hereto as Exhibit 2 is a copy of the Revised Proposed Order marked against the Proposed Order (the “Blackline”). The Blackline does not include a marked copy of the Exhibits, but Exhibit A to the Proposed Order has been modified consistent with the Reorganized Debtors’ resolution of the Response and the Parties’ discussions related thereto and there have been no modifications to Exhibits B and C to the Proposed Order.

EXHIBIT 1

Revised 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)
	)	Jointly Administered
Reorganized Debtors.	)	Ref. Docket Nos. 1868 and _____

**ORDER SUSTAINING REORGANIZED DEBTORS' TWENTY-NINTH
OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

Upon consideration of the twenty-ninth omnibus (non-substantive) objection (the “Objection”)² of the above-captioned reorganized debtors (collectively, the “Reorganized Debtors”) for the entry of an order, pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), disallowing and expunging in full each of the Disputed Claims identified on Exhibits A, 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 to the extent provided for herein and on Exhibits A, B and C attached hereto.
2. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Amended Claims identified on Exhibit A attached hereto are hereby disallowed and expunged in their entirety.
3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Late Filed 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 Wrong Debtor Claims identified on Exhibit C attached hereto are hereby reassigned to the respective New Case Number identified under the column titled "Case No. of Reassigned Claim" on Exhibit C attached hereto.
5. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, any and all proofs of claim filed in the Chapter 11 Cases by the Franchise Tax Board of the State of California (the "FTB"), including, without limitation, Claim Numbers 2768, 2769, 2770, 2771, 2772, 2773, 2774, 2775, 2776, 2953, 2961, 2962, 2963, 2964, 2965, 2966 and 2982 (collectively, the "FTB Claims"), are satisfied and no other or further payments or distributions are required to be made by the Debtors and their estates on account of

the FTB Claims, and FTB shall be barred from filing in the Chapter 11 Cases additional or amended claims against the Debtors' estates.

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

7. This Court shall retain jurisdiction over any and all affected parties with respect to any and all matters, claims or rights arising from or related to the implementation or interpretation of this Order.

Dated: Wilmington, Delaware
June _____, 2011

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Amended Claims

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
D R HORTON INC - PORTLAND C/O DUNN CARNEY ALLEN HIGGINS & TONGUE ATTN: CHRISTOPHER L PARNELL, ATTORNEY 851 SW16TH AVE #1600 PORTLAND, OR 97204	2945	8/30/2010	09-12075	Unsecured: \$2,175,000	2954	3/28/2011	09-12075	Unsecured: \$2,000,000
MCDONOUGH HOLLAND & ALLEN ATTN ZACHARY SMITH 500 CAPITOL MALL 18TH FLR SACRAMENTO CA 95814	2157	8/28/2009	09-12077	Unsecured: \$6,529.89	2967	4/16/2011	09-12077	Unsecured: \$0
MCDONOUGH HOLLAND & ALLEN ATTN ZACHARY SMITH 500 CAPITOL MALL 18TH FLR SACRAMENTO CA 95814	2112	8/28/2009	09-12075	Unsecured: \$19,445.58	2969	4/16/2011	09-12075	Unsecured: \$1,778.82
MCDONOUGH HOLLAND & ALLEN ATTN ZACHARY SMITH 500 CAPITOL MALL 18TH FLR SACRAMENTO CA 95814	2218	8/28/2009	09-12074	Unsecured: \$10,000.04	2968	4/16/2011	09-12074	Unsecured: \$8,750.70
SUNDANCE INVESTMENTS LLLP C/O DAVID M PENNY COSHCO HUMPHREY LLP PO BOX 9518 BOISE, ID 83707-9518	621	7/29/2009	09-12075	Unsecured: \$264,220.75	2821	11/20/09	09-12075	Unsecured: \$264,220.75
WOOD SMITH HENNING & BERMAN LLP RE: TIERRA DE PALMAS (WEBB) 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2104	8/28/2009	09-12083	Unliquidated	2956	4/1/2011	09-12083	Unsecured: \$0

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
WOOD SMITH HENNING & BERMAN LLP RE: SONOMA HILLS (ANAYAS/SMITH) 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2110	8/28/2009	09-12083	Unliquidated	2957	4/1/2011	09-12083	Unsecured: \$0
WOOD SMITH HENNING & BERMAN LLP RE: FOSTER/WL HOMES/PALOMA 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2286	8/31/2009	09-12083	Unliquidated	2958	4/1/2011	09-12083	Unsecured: \$0
WOOD SMITH HENNING & BERMAN LLP RE: PARADISE HILLS (LEVERETT) 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2108	8/28/2009	09-12083	Unliquidated	2959	4/1/2011	09-12083	Unsecured: \$0
WOOD SMITH HENNING & BERMAN LLP RE: GARCIA (MAYFIELD) 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2105	8/28/2009	09-12083	Unliquidated	2981	5/14/2011	09-12083	Unsecured: \$0
WOOD SMITH HENNING & BERMAN LLP RE: FERNANDEZ/SANCHEZ (CORTONA) 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2109	8/28/2009	09-12083	Unliquidated	2975	5/10/2011	09-12083	Unsecured: \$0
WOOD SMITH HENNING & BERMAN LLP RE: BOLDEN (CAMBRIDGE CROSSING) 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2102	8/28/2009	09-12083	Unliquidated	2976	5/10/2011	09-12083	Unsecured: \$0

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
WOOD SMITH HENNING & BERMAN LLP RE: MELLON (SHADOW SPRINGS) 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2111	8/28/2009	09-12083	Unliquidated	2977	5/10/2011	09-12083	Unsecured: \$0
WOOD SMITH HENNING & BERMAN LLP RE: TRIPOLY AT WARM SPRINGS NORTH 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2106	8/28/2009	09-12083	Unliquidated	2978	5/10/2011	09-12083	Unsecured: \$0
WOOD SMITH HENNING & BERMAN LLP RE: TRIPOLY AT WARM SPRINGS SOUTH 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2107	8/28/2009	09-12083	Unliquidated	2979	5/10/2011	09-12083	Unsecured: \$0
WOOD SMITH HENNING & BERMAN LLP RE: TOLENTINO (CHACO CANYON) 7670 W LAKE MEAD BLVD STE 250 LAS VEGAS, NV 89128	2103	8/28/2009	09-12083	Unliquidated	2980	5/10/2011	09-12083	Unsecured: \$0

EXHIBIT B

Late Filed Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.
CONCENTRA MEDICAL CENTER PO BOX 3700 RANCHO CUCAMONGA, CA 91729	2950	1/3/11	Unsecured: \$448.50	09-12074

EXHIBIT C

Wrong Debtor Claims

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

OBJECTIONABLE CLAIM				REASSIGNED CLAIM	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR REASSIGNMENT
ADT SECURITY SERVICES 14200 E EXPOSITION AVE AURORA, CO 80012	2940	7/21/2010	09-12074	Unsecured: \$15.19	09-12075 Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
ADT SECURITY SERVICES 14200 E EXPOSITION AVE AURORA, CO 80012	2941	7/21/2010	09-12074	Unsecured: \$2742.68	09-12075 Based on review of the Debtors' books and records, claim should be against BMC West Corporation.

EXHIBIT 2

Blackline

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

In re:	)	Chapter 11
)	
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹	)	Case No. 09-12074 (KJC)
)	
Reorganized Debtors.	)	Jointly Administered
	)	Ref. Docket No. <u>Nos. 1868 and _____</u>

**ORDER SUSTAINING REORGANIZED DEBTORS' TWENTY-NINTH
OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

Upon consideration of the twenty-ninth omnibus (non-substantive) objection (the “Objection”)² of the above-captioned reorganized debtors (collectively, the “Reorganized Debtors”) for the entry of an order, pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the “Bankruptcy Code”), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), disallowing and expunging in full each of the Disputed Claims identified on Exhibits A, 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 Court’s determination that the relief requested in the Objection is in the best interests of 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.

Reorganized Debtors, their estates and creditors and other parties in interest; and sufficient cause appearing for the relief requested in the Objection, it is hereby **ORDERED, ADJUDGED AND DECREED that:**

1. The Objection is sustained to the extent provided for herein and on Exhibits A, B and C attached hereto.

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

3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Late Filed 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 Wrong Debtor Claims identified on Exhibit C attached hereto are hereby reassigned to the respective New Case Number identified under the column titled "Case No. of Reassigned Claim" on Exhibit C attached hereto.

5. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, any and all proofs of claim filed in the Chapter 11 Cases by the Franchise Tax Board of the State of California (the "FTB"), including, without limitation, Claim Numbers 2768, 2769, 2770, 2771, 2772, 2773, 2774, 2775, 2776, 2953, 2961, 2962, 2963, 2964, 2965, 2966 and 2982 (collectively, the "FTB Claims"), are satisfied and no other or further payments or distributions are required to be made by the Debtors and their estates on account of the FTB Claims, and FTB shall be barred from filing in the Chapter 11 Cases additional or amended claims against the Debtors' estates.

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

7. ~~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
June _____, 2011

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Amended Claims

EXHIBIT B

Late Filed Claims

EXHIBIT C

Wrong Debtor Claims