

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

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|---|---|---|
| IN RE: |) | Chapter 11 |
| BUILDING MATERIALS HOLDING |) | Case No. 09-12074 (KJC) |
| CORPORATION, <i>et al.</i> ¹ |) | Jointly Administered |
| |) | Debtors. |
| |) | Objection Deadline: November 12, 2009 at 4:00 p.m. (ET) |
| |) | Hearing Date: November 19, 2009 at 11:00 a.m. (ET) |
| |) | |

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

Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (collectively, the “Debtors”), hereby submit this objection (the “Objection”), pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the “Bankruptcy Code”), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to each of the claims (the “Disputed Claims”) listed on Exhibits A, B, C, and D to the proposed form of order (the “Proposed Order”) attached hereto as Exhibit 2,² and request the entry of an order disallowing and expunging in full each of the Disputed Claims, as indicated in further detail

¹

The Debtors, along with the last four digits of each 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 Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

²

The Debtors do not object to any claims listed on the exhibits to the Proposed Order that are identified as “Surviving Claims,” and the term “Disputed Claims” as used herein does not include such “Surviving Claims.”

below and on Exhibits A, B, C, and D. In support of this Objection, the Debtors rely on the Declaration of Paul S. Street in Support of the Debtors' First Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 (the "Street Declaration"), a copy of which is attached hereto as Exhibit 1. In further support, the Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are section 502(b) of the Bankruptcy Code, along with Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1.

BACKGROUND

2. On June 16, 2009 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "Chapter 11 Cases"). The Debtors continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in the Chapter 11 Cases. On July 26, 2009, the Office of the United States Trustee (the "U.S. Trustee") appointed the official committee of unsecured creditors (the "Creditors' Committee").

3. The Debtors are one of the largest providers of residential building products and construction services in the United States. The 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 Debtors operate under two brand names: BMC West® and SelectBuild®.

- **BMC West.** Under the BMC West brand, the 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 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 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 Debtors currently offer these services in major metropolitan markets in California, Arizona, Nevada and Illinois.

5. On the Petition Date, the Debtors filed their proposed chapter 11 plan (the “Plan”) and accompanying disclosure statement (the “Disclosure Statement”). The Debtors filed amended versions of the Plan and Disclosure Statement on July 27, 2009. As a result of continued negotiations, the Debtors filed further amended versions of the Plan and Disclosure Statement on October 1, 2009, and then again on October 6, 2009. To implement their restructuring, the Debtors have obtained \$80 million in debtor-in-possession financing, which the Court approved on a final basis on July 1, 2009.

BAR DATE AND PROOFS OF CLAIM

6. 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 Debtors in these bankruptcy proceedings and (ii) an official claims register by docketing all proofs of claim in a claims database containing, among other things, information regarding the name and address of each claimant, the date the proof of claim was received by GCG, the claim number assigned to the proof of claim and the asserted amount and classification of the claim.

7. 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 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 Debtors’ estates on account of claims (whether secured, unsecured priority or unsecured non-priority) that arose prior to or on the Petition Date.

8. Additionally, pursuant to the Bar Date Order, any entity asserting a claim (a “Rejection Damages Claim”) against the Debtors’ estates in connection with the Debtors’ rejection of an executory contract and/or unexpired lease under section 365 of the Bankruptcy Code 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”).

9. Pursuant to the Bar Date Order, actual notice of the Bar Date was sent to (i) all known entities holding potential prepetition claims and their counsel (if known); (ii) all parties that have requested notice in these cases; (iii) all equity security holders; (iv) the U.S. Trustee; (v) the Securities and Exchange Commission; and (vi) all taxing authorities for the jurisdictions in which the Debtors do business. In addition, notice of the Bar Date was published in the national edition of the *Wall Street Journal* and local editions of *LA Times*, *Sun-Sentinel*, *Miami Herald*, *Impacto USA*, *Las Vegas Review-Journal*, *El Tiempo*, *Arizona Republic*, and *Prensa Hispana*. Affidavits of service and publication [Docket Nos. 296, 366-68, 411, 498-501, and 524] confirming such actual notice and publication of the Bar Date have been filed with this Court.

RELIEF REQUESTED

10. By this Objection, the 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 Exhibits A, B, C, and D to the Proposed Order.

11. In accordance with Local Rule 3007-1(e)(i)(E), the Debtors believe that this Objection complies in all respects with Local Rule 3007-1.

OBJECTION

A. Late Filed Claims

12. The Debtors have reviewed the claims listed on Exhibit A to the Proposed Order (the “Late Filed Claims”) and determined that these claims were filed after the applicable

Bar Date in the Chapter 11 Cases. Failure to disallow the Late Filed Claims will result in the applicable claimants receiving a claim to which they are not entitled as a result of their failure to submit their proofs of claim in a timely fashion. The Debtors therefore object to the Late Filed Claims and request the Court to enter an order disallowing and expunging in full each of the Late Filed Claims.

B. Duplicate Claims

13. The claims identified under the column titled “Objectionable Claim” on Exhibit B to the Proposed Order (the “Duplicate Claims”) are duplicative of the proofs of claim identified under the column titled “Surviving Claim” on Exhibit B. The Debtors believe that it was not the intention of the claimants asserting such claims to seek a double recovery against the Debtors’ estates. Instead, the filing of Duplicate Claims appears to be a function of claimants filing multiple proof of claim forms on account of a single claim, or filing the same claim with multiple parties (e.g., GCG, the Debtors, counsel to the Debtors and/or the Clerk of the Court). Regardless of the claimants’ reasons for filing the Duplicate Claims, only one claim should be allowed for each claimant.

14. Failure to disallow the Duplicate Claims will result in the applicable claimants receiving an unwarranted double recovery against the Debtors’ estates, to the detriment of other creditors in these cases. Accordingly, the Debtors hereby object to the Duplicate Claims and request the Court to enter an order disallowing and expunging in full each of the Duplicate Claims identified on Exhibit B to the Proposed Order.

C. Equity Interest Claims

15. The claims listed on Exhibit C to the Proposed Order (the “Equity Interest Claims”) were filed by parties on account of asserted equity interests held by such parties in the

Debtors. The Debtors object to the Equity Interest Claims because they were filed by a shareholder based solely on ownership of stock of the Debtors, and not on account of damages or a claim against the Debtors.³ Therefore, the Debtors hereby object to the Equity Interest Claims and request entry of an order disallowing in full and expunging each of the Equity Interest Claims.

D. No Supporting Documentation

16. The claims listed in Exhibit D to the Proposed Order (the “No Supporting Documentation Claims”) were submitted without any documentation supporting the alleged claims. Local Rule 3007-1(d)(vi) provides that a debtor may object on a non-substantive basis to a “claim that does not have a basis in the debtor’s books and records and does not include or attach sufficient information or documentation to constitute *prima facie* evidence of the validity and amount of the claim, as contemplated by [Bankruptcy Rule] 3001(f).” To comply with the requirements for filing a claim, “a claimant must allege facts sufficient to support a legal basis for the claim. If the assertions in the filed claim meet this standard of sufficiency, the claim is *prima facie* valid pursuant to Rule 3001(f) of the Federal Rules of Bankruptcy Procedure.” In re Planet Hollywood Int’l, 247 B.R. 391, 395 (Bankr. D. Del. 2001).

17. The claimants asserting the No Supporting Documentation Claims failed to allege any facts to support their claims and therefore their claims are not *prima facie* valid. See in re Allegheny Int’l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (“[T]he claimant must allege facts sufficient to support the claim. If the averments in [the claimant’s] filed claim meet this standard of sufficiency, it is ‘*prima facie*’ valid.”). Because the No Supporting Documentation

³ The Debtors do not seek by this Objection to expunge any equity interests asserted by the parties that filed the Equity Interest Claims.

Claims are not *prima facie* valid, the Debtors hereby object to them and request the Court to enter an order disallowing in full and expunging each of the No Supporting Documentation Claims.

RESERVATION OF RIGHTS

18. The Debtors expressly reserve the right to amend, modify or supplement this Objection, and to file additional objections to any claims filed in these chapter 11 cases, including, without limitation, any and all claims which are the subject of this Objection.

NOTICE

19. Notice of the Objection will be provided to: (i) the U.S. Trustee; (ii) counsel to the Creditors' Committee; (iii) counsel to Wells Fargo Bank, as agent under the Debtors' Prepetition Credit Agreement and DIP Facility (as defined in the Plan); (iv) claimants whose Disputed Claims are subject to this Objection; and (v) all parties entitled to notice under Local Rule 2002-1(b). In light of the nature of the relief requested herein, the Debtors submit that no other or further notice is necessary.

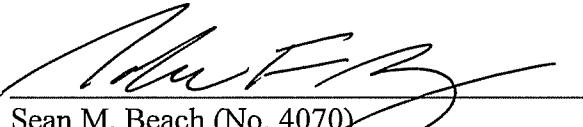
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CONCLUSION

WHEREFORE, the Debtors respectfully request the Court to enter an order, substantially in the form attached hereto as Exhibit 2, sustaining this Objection in all respects and granting such other and further relief as the Court deems just and proper.

Dated: Wilmington, Delaware
October 20, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP



Sean M. Beach (No. 4070)
Donald J. Bowman, Jr. (No. 4383)
Robert F. Poppiti, Jr. (No. 5052)
The Brandywine Building
1000 West St., 17th Floor
Wilmington, DE 19801
Telephone: 302.571.6600
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---- and ----

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ATTORNEYS FOR DEBTORS
AND DEBTORS IN POSSESSION

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

| | | |
|---|---|--|
| In re: |) | Chapter 11 |
| |) | |
| BUILDING MATERIALS HOLDING |) | Case No. 09-12074 (KJC) |
| CORPORATION, et al.,¹ |) | |
| |) | Jointly Administered |
| Debtors. |) | |
| |) | Objection Deadline: November 12, 2009 at 4:00 p.m. (ET) |
| |) | Hearing Date: November 19, 2009 at 11:00 a.m. (ET) |

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

TO: (I) THE U.S. TRUSTEE; (II) COUNSEL TO THE CREDITORS' COMMITTEE; (III) COUNSEL TO WELLS FARGO BANK, AS AGENT UNDER THE DEBTORS' PREPETITION CREDIT AGREEMENT AND DIP FACILITY; (IV) CLAIMANTS WHOSE DISPUTED CLAIMS ARE SUBJECT TO THIS OBJECTION; AND (V) 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 debtors and debtors in possession (collectively, the "Debtors") have filed the attached **Debtors' First Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1** (the "Objection").

PLEASE TAKE FURTHER NOTICE that any responses (each, a "Response") to the attached Objection must be filed with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801 on or before 4:00 p.m. (ET) on November 12, 2009 (the "Response Deadline"). At the same time, you must also serve a copy of any Response upon the undersigned counsel to the Debtors so that the Response is received on or before the Response Deadline.

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The Debtors, along with the last four digits of each 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 Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

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 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 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 Debtors must return any reply to the Response, if different from that presented in the Disputed Claim; and
- (f) the name, address and telephone number of the person (which may be the claimant or its legal representative) possessing ultimate authority to reconcile, settle or otherwise resolve the Disputed Claim or Response on behalf of the responding party.

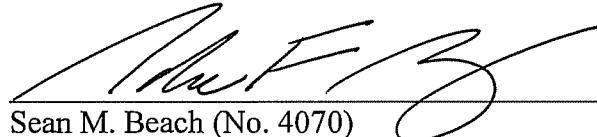
**PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE
OBJECTION WILL BE HELD ON NOVEMBER 19, 2009 AT 11:00 A.M. (ET) BEFORE
THE HONORABLE KEVIN J. CAREY AT THE BANKRUPTCY COURT, 824 MARKET
STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DELAWARE 19801.**

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**PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND
ON OR BEFORE THE RESPONSE DEADLINE, THE BANKRUPTCY COURT MAY
GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE
OR HEARING.**

Dated: Wilmington, Delaware
October 20, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP



Sean M. Beach (No. 4070)
Donald J. Bowman, Jr. (No. 4383)
Robert F. Poppiti, Jr. (No. 5052)
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ATTORNEYS FOR THE DEBTORS
AND DEBTORS-IN-POSSESSION

EXHIBIT 1

Street Declaration

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

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

**DECLARATION OF PAUL S. STREET IN SUPPORT OF THE DEBTORS'
FIRST OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS
PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

I, PAUL S. STREET, pursuant to 28 U.S.C. § 1746, hereby declare:

1. I am Senior Vice President, Chief Administrative Officer, General Counsel, and Corporate Secretary of Building Materials Holding Corporation, a corporation organized under the laws of the State of Delaware and one of the above-captioned debtors and debtors in possession (collectively, the "Debtors"). In this capacity I am familiar with the 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 Debtors' chapter 11 cases. I have read the Debtors' First Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the

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Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1 (the “Objection”),² and am directly, or by and through my personnel or agents, familiar with the information contained therein, the proposed form of order (the “Proposed Order”) and the exhibits attached thereto. I am authorized to execute this Declaration on behalf of the Debtors.

3. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Debtors in these cases. The claims were carefully reviewed and analyzed in good faith utilizing due diligence by the appropriate personnel, including the Debtors’ claims agent, The Garden City Group, Inc. (“GCG”). These efforts resulted in the identification of the “Late Filed Claims,” “Duplicate Claims,” “Equity Interest Claims,” and “No Documentation Claims,” as defined in the Objection and identified on Exhibits A, B, C, and D to the Proposed Order, respectively.

4. The information contained in Exhibits A, B, C, and D to the Proposed Order is true and correct to the best of my knowledge, information and belief.

5. The Debtors have determined based upon a review of the claims docket and the claims identified on Exhibit A to the Proposed Order that such claims were filed after the applicable Bar Date in these chapter 11 cases. Accordingly, the Debtors seek to expunge and disallow in full the Late Filed Claims, as such claims were not filed in a timely manner.

6. The Debtors have further determined based upon a review of the claims docket in these chapter 11 cases that the claims identified on Exhibit B to the Proposed Order are duplicative of other claims filed in these cases. Accordingly, to prevent the claimants from receiving potential double recoveries against the Debtors’ estates based on the filing of two

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

separate but identical proofs of claim, the Debtors seek to expunge and disallow in full the Duplicate Claims.

7. The Debtors have further determined based upon a review of the claims docket and the claims listed on Exhibit C to the Proposed Order that the claims identified therein were filed by parties solely on account of equity interests held by such parties in the Debtors. As such, the Debtors seek to expunge and disallow in full the Equity Interest Claims.

8. The Debtors have further determined based upon a review of the claims docket and the claims identified on Exhibit D to the Proposed Order that such claims were filed without any supporting documentation or any facts sufficient to support a legal basis for a claim. Accordingly, the Debtors seek to expunge and disallow in full the No Supporting Documentation Claims.

[Signature page follows]

I declare under penalty of perjury under the laws of the United States of America
that the foregoing is true and correct to the best of my knowledge, information and belief.

Executed on October 16 th, 2009


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 |) | Case No. 09-12074 (KJC) |
| CORPORATION, ¹ <i>et al.</i> |) | Jointly Administered |
| Debtors. |) | Ref. Docket No. _____ |

**ORDER SUSTAINING DEBTORS' FIRST 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 first omnibus (non-substantive) objection (the “Objection”)² of the above-captioned debtors and debtors in possession (collectively, the “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, C, and D 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

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

the 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 Disputed Claims identified on Exhibits A, B, C, and D attached hereto are hereby disallowed and expunged in their entirety.
3. The Debtors (and any successors or successors in interest) reserve any and all rights to amend, modify or supplement this Objection, and to file additional objections to any and all claims filed in these chapter 11 cases, including, without limitation, any and all claims that are the subject of the Objection.
4. The Debtors (and any successors or successors in interest) reserve any and all rights to object to any and all of the Disputed Claims on any and all grounds in any and all additional objections to claims filed in these chapter 11 cases.
5. This Court shall retain jurisdiction over any and all affected parties with respect to any and all matters, claims or rights arising from or related to the implementation or interpretation of this Order.

Dated: Wilmington, Delaware
November _____, 2009

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Late Filed Claims

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

**GENERAL BAR DATE OF AUGUST 31, 2009 IS APPLICABLE TO ALL CLAIMS
 IDENTIFIED IN THIS EXHIBIT**

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|---|--------------|------------|----------|--|
| ACTIVE SALES CO INC P.O. BOX 3908 SANTA FE SPRINGS CA 90670 | 2610 | 9/14/2009 | 09-12080 | Priority: \$638.00 |
| ACTIVE SALES CO., INC. P.O. BOX 3908 SANTA FE SPRINGS CA 90670 | 2603 | 9/11/2009 | 09-12075 | Priority: \$11,388.24 |
| ACTIVE SALES CO., INC. P.O. BOX 3908 SANTA FE SPRINGS CA 90670 | 2609 | 9/14/2009 | 09-12075 | Priority: \$3,756.71 |
| ADVANTAGE MILLWORK COMPANY 10435 OKANELLA ST STE 100 HOUSTON TX 77041 | 2598 | 9/11/2009 | 09-12075 | Priority: \$17,561.43 |
| AIRMIX WELDING SUPPLY INC 11420 ROJAS #3 EL PASO TX 79936 | 2533 | 9/4/2009 | 09-12075 | Secured: \$0.00 |
| AIRMIX WELDING SUPPLY INC 11420 ROJA STE #3 EL PASO TX 79936 | 2553 | 9/8/2009 | 09-12075 | Secured: \$0.00 |
| ALAMO FOREST PRODUCTS INC PO BOX 17258 SAN ANTONIO TX 78217 | 2618 | 9/14/2009 | 09-12075 | Priority: \$5,532.71 |
| ALLIED WASTE SERVICES ALLIED WASTE 4831 E 25TH ST AMA TX 79103 | 2638 | 9/17/2009 | 09-12075 | Secured: \$35.35 Unsecured: \$35.35 |
| ALPINE PRECOAT, INC. 1810 W FORTUNE ROAD #F SALT LAKE CITY UT 84104 | 2520 | 9/3/2009 | 09-12075 | Priority: \$79.50 |

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

**GENERAL BAR DATE OF AUGUST 31, 2009 IS APPLICABLE TO ALL CLAIMS
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| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|---|--------------|------------|----------|---|
| AMERICAN CHECK MANAGEMENT INC 7955 NW 12 ST SUITE 300 MIAMI FL 33126 | 2612 | 9/14/2009 | 09-12075 | Priority: \$3,995.43 |
| AMERICAN COMMERCIAL ELECTRICAL SERVICES 8748 ROBBEN ROAD DIXON CA 95620 | 2621 | 9/15/2009 | 09-12077 | Priority: \$2,178.00 |
| AMERICAN ROOFING SUPPLY PO BOX 172688 DENVER CO 80217 | 2647 | 9/21/2009 | 09-12075 | Priority: \$1,288.20 |
| ANDREA SUE DANELSON-DOTSON E 24308 DALKE OTIS ORCHARDS WA 99027 | 2619 | 9/14/2009 | 09-12074 | Priority: \$7,112.26 |
| ANTHONY E SCURRIA C/O FRANK B LADBURG JR 6602 19TH ST W TACOMA WA 98466 | 2637 | 9/17/2009 | 09-12075 | Unsecured: \$463,297.98 |
| ARCH INSURANCE 300 PLAZA THREE 3RD FLOOR JERSEY CITY NJ 07311 | 2554 | 9/8/2009 | 09-12074 | Secured: \$0.00 Priority: \$940,000.00 |
| ARROW BOLT & ELECTRIC ARROW BOLT & ELECT INC 2206 W EULESS BLVD EULESS TX 76040 | 2649 | 9/22/2009 | 09-12075 | Priority: \$113.82 |
| ATMOS ENERGY / A DIVISION OF ATMOS ENERGY CORPORATION ATTN BANKRUPTCY GROUP PO BOX 650205 DALLAS TX 75265 | 2512 | 9/2/2009 | 09-12074 | Unsecured: \$517.74 |
| ATMOS ENERGY/CO-KS DIVISIONS A DIVISION OF ATMOS ENERGY CORPORATION ATTN BANKRUPTCY GROUP PO BOX 650205 DALLAS TX 75265 | 2596 | 9/10/2009 | 09-12074 | Unsecured: \$99.50 |

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

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| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|--|--------------|------------|----------|--|
| ATMOS ENERGY/CO-KS DIVISIONS A DIVISION OF ATMOS ENERGY CORPORATION ATTN: BANKRUPTCY GROUP PO BOX 650205 DALLAS TX 75265 | 2628 | 9/8/2009 | 09-12074 | Unsecured: \$99.50 |
| ATMOS ENERGY/CO-KS DIVISIONS A DIVISION OF ATMOS ENERGY CORPORATION ATTN BANKRUPTCY GROUP PO BOX 650205 DALLAS TX 75265 | 2654 | 9/11/2009 | 09-12074 | Unsecured: \$99.50 |
| BARRINGER, JOHN B 211 HIGH ST. ROSEVILLE CA 95678 | 2563 | 9/8/2009 | 09-12074 | Wholly Unliquidated |
| BELLO, DAVID B. 1410 E. BRAEMERE ROAD BOISE ID 83702 | 2507 | 9/2/2009 | 09-12074 | Unsecured: \$79,785.96 |
| BELLO, DAVID B. 1410 E. BRAEMERE ROAD BOISE ID 83702 | 2508 | 9/2/2009 | 09-12074 | Unsecured: \$145,937.16 |
| BIG FOOT SAW ADAPTERS 806 SINGING DRUM DR HENDERSON NV 89002 | 2479 | 9/1/2009 | 09-12075 | Priority: \$963.00 |
| BNSF RAILWAY COMPANY ATTN QUINCY CHUMLEY 3001 LOU MENK DR FORT WORTH TX 76131 | 2643 | 9/18/2009 | 09-12075 | Secured: \$0.00 Priority: \$0.00 Unsecured: \$2,950.00 |
| BOBCAT WIZARDS INC P.O. BOX 19868 FOUNTAIN HILLS AZ 85269 | 2484 | 9/1/2009 | 09-12084 | Unsecured: \$3,328.25 |
| BRAZOS FOREST PRODUCTS 2760 N GREAT SOUTHWEST PKWY GRAND PRARIE TX 75050 | 2567 | 9/9/2009 | 09-12075 | Secured: \$0.00 Priority: \$10,744.80 |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
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|--|--------------|------------|----------|---|
| BUSINESS FORMS INC PO BOX 3278 EL PASO TX 79923 | 2503 | 9/2/2009 | 09-12075 | Unsecured: \$1,617.05 |
| C&I TAX CONSULTANTS 5670 WILSHIRE BOULEVARD SUITE 1530 LOS ANGELES CA 90036 | 2504 | 9/2/2009 | 09-12074 | Wholly Unliquidated |
| CASCADE COFFEE INC. PO BOX 12640 EVERETT WA 98206 | 2623 | 9/15/2009 | 09-12075 | Unsecured: \$840.82 |
| CATHY COX 3710 SHILOH TRAIL MIDLOTHIAN TX 76065 | 2653 | 9/22/2009 | 09-12074 | Unsecured: \$19,870.95 |
| CHAMPION BOLT & SUPPLY, INC. c/o UNITED STATES DEBT RECOVERY LLC 940 SOUTHWOOD BL, SUITE 101 INCLINE VILLAGE NV 89451 | 2534 | 9/4/2009 | 09-12075 | Priority: \$411.89 Unsecured: \$1,956.55 |
| CLARK SECURITY PRODUCTS, INC. CORPORATE OFFICE ATTN: DAVID WOODILL 4775 VIEWRIDGE AVE SAN DIEGO CA 92123 | 2630 | 9/4/2009 | 09-12075 | Unsecured: \$2,901.62 |
| CNH CAPITAL AMERICA LLC ANALYST NUMBER L01001147100417557 PO BOX 3600 LANCASTER PA 17604 | 2606 | 9/14/2009 | Unknown | Secured: \$50,367.71 |
| CNH CAPITAL AMERICA LLC ANALYST NUMBER L01001147100317557 PO BOX 3600 LANCASTER PA 17604 | 2607 | 9/14/2009 | Unknown | Secured: \$52,211.68 |
| CNH CAPITAL AMERICA LLC ANALYST NUMBER L01001147100317557 PO BOX 3600 LANCASTER PA 17604 | 2655 | 9/10/2009 | Unknown | Secured: \$52,211.68 |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
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|---|--------------|------------|----------|---|
| CNH CAPITAL AMERICA LLC ANALYST NUMBER L01001147100417557 PO BOX 3600 LANCASTER PA 17604 | 2656 | 9/10/2009 | Unknown | Secured: \$50,367.71 |
| CONSTRUCTION SPECIALTIES (WA) P.O. BOX 6115 LYNNWOOD WA 98036 | 2613 | 9/14/2009 | 09-12075 | Priority: \$384.75 Unsecured: \$931.25 |
| CONTROLLED PRODUCTS SYSTEMS GROUP 5000 OSAGE STREET SUITE 500 DENVER CO 80221 | 2551 | 9/8/2009 | Unknown | Unsecured: \$179.18 |
| CORPORATE ACCOUNTS 1752 E AVE J STE 273 LANCASTER CA 93535 | 2481 | 9/1/2009 | 09-12074 | Unsecured: \$621.69 |
| CROWN SHELL 3109 E SHIELDS AVE FRESNO CA 93726 | 2483 | 9/1/2009 | 09-12075 | Secured: \$969.09 |
| DENNIS, WYATT V. 17611 E. HARVARD PLACE AURORA CO 80013 | 2530 | 9/3/2009 | 09-12074 | Priority: \$14,715.65 |
| DWS BUILDING SUPPLY 2101 CYPRESS AVENUE EL PASO TX 79905 | 2595 | 9/10/2009 | 09-12075 | Priority: \$177.24 Unsecured: \$266.58 |
| ELLIS PLANING MILL 2658 WALL AVE. (REAR) OGDEN UT 84401 | 2617 | 9/14/2009 | 09-12075 | Priority: \$190.40 Unsecured: \$294.79 |
| EMPIRE LEVEL MFG CORP. BIN#380 MILWAUKEE WI 53288 | 2642 | 9/18/2009 | 09-12075 | Unsecured: \$734.68 |

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

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|---|--------------|------------|----------|---|
| EXCHANGE-A-BLADE LTD PMB # 571 1685 H STREET BLAINE WA 98230 | 2474 | 9/1/2009 | 09-12075 | Priority: \$1,307.80 Unsecured: \$420.00 |
| FASTENERS INC 3010 W BROADWAY MISSOULA MT 59806 | 2509 | 9/2/2009 | 09-12075 | Unsecured: \$148.64 |
| FEDEX CUSTOMER INFORMATION SERVICE ASSIGNEE OF FEDEX EXPRESS FEDEX GROUND CUSTOMER INFO SERVICES/REVENUE RECOVERY 3965 AIRWAYS BLVD MODULE G 3RD FLOOR MEMPHIS TN 38116 | 2538 | 9/4/2009 | 09-12074 | Unsecured: \$19,222.98 |
| FINEST OIL CO PO BOX 17077 MISSOULA MT 59808 | 2482 | 9/1/2009 | 09-12074 | Priority: \$99.37 |
| FRANTZ PIERRE 498TH CSSB, UNIT #15275 APO AP 96260 | 2564 | 9/8/2009 | 09-12074 | Unsecured: \$300.00 |
| FURLONG, JAMES M 829 TRAILWOOD AVENUE TITUSVILLE FL 32796 | 2556 | 9/8/2009 | 09-12074 | Priority: \$1,540.00 |
| GEORGE E DAVIS 8780 PRESTIGE CT RANCHO CUCAMONGA CA 91730 | 2536 | 9/4/2009 | 09-12079 | Unsecured: \$2,764.86 |
| GLOBAL PARTITIONS 2171 LIBERTY HILL RD EASTANOLLEE GA 30538 | 2594 | 9/10/2009 | 09-12075 | Unsecured: \$1,175.52 |
| GLOBAL PRINTING SOLUTIONS, LLC 5114 BALCONES WOODS DR AUSTIN TX 78759 | 2555 | 9/8/2009 | 09-12075 | Priority: \$439.62 |

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

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|---|--------------|------------|----------|--|
| GROVE LUMBER 1351 S. CAMPUS AVENUE ONTARIO CA 91761 | 2527 | 9/3/2009 | 09-12079 | Unsecured: \$33,166.00 |
| GROVE LUMBER 1300 S. CAMPUS AVENUE ONTARIO CA 91761 | 2528 | 9/3/2009 | 09-12079 | Unsecured: \$96,034.00 |
| HARDWARE RESOURCES PO BOX 72430 BOSSIER CITY LA 71172 | 2521 | 9/3/2009 | 09-12075 | Priority: \$55.02 Unsecured: \$347.26 |
| HAULAWAY STORAGE CONTAINERS P.O. BOX 186 STANTON CA 90680 | 2546 | 9/8/2009 | 09-12076 | Unsecured: \$127.50 |
| HAULAWAY STORAGE CONTAINERS INC P.O. BOX 125 STANTON CA 90680 | 2545 | 9/8/2009 | 09-12076 | Unsecured: \$82.50 |
| HAULAWAY STORAGE CONTAINERS INC PO BOX 186 STANTON CA 90680 | 2547 | 9/8/2009 | 09-12076 | Unsecured: \$51.00 |
| HAULAWAY STORAGE CONTAINERS, INC. P.O. BOX 125 STANTON CA 90680 | 2544 | 9/8/2009 | 09-12076 | Unsecured: \$140.25 |
| HENRY P GIOVANNETTI 1930 JOHNSON DR CONCORD CA 94520 | 2535 | 9/4/2009 | 09-12074 | Priority: \$14,277.00 |
| HITACHI KOKI USA LTD DRAWER 100794 ATLANTA GA 30384 | 2480 | 9/1/2009 | 09-12075 | Unsecured: \$3,033.68 |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
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|--|--------------|------------|----------|------------------------------------|
| HONEY BUCKET P.O. BOX 73399 PUYALLUP WA 98373 | 2498 | 9/1/2009 | 09-12075 | Unsecured: \$157.60 |
| HY LITE PRODUCTS, INC. 75 REMITTANCE DRIVE, SUITE 1350 CHICAGO IL 60675 | 2622 | 9/15/2009 | 09-12075 | Unsecured: \$4,248.21 |
| IDEAL PET PRODUCTS 24735 AVE ROCKEFELLER VALENCIA CA 91355 | 2605 | 9/14/2009 | 09-12075 | Unsecured: \$948.60 |
| J J KELLER & ASSOC PO BOX 548 NEENAH WI 54956 | 2578 | 9/1/2009 | Unknown | Unsecured: \$751.92 |
| JCR DISTRIBUTORS 6400 MAPLE AVE SUITE 950 DALLAS TX 75235 | 2644 | 9/21/2009 | 09-12075 | Priority: \$930.99 |
| JEANIE SPROUSE D&S TRUCK PARTS & REPAIR 2700 AVE H ROSENBERG TX 77471 | 2633 | 9/14/2009 | Unknown | Unsecured: \$1,336.04 |
| JOHNSON POSTMAN 5640 S DURANGO TACOMA WA 98421 | 2524 | 9/3/2009 | 09-12075 | Priority: \$235.67 |
| KARL GERBER 13011 GALEWOOD ST STUDIO CITY CA 91604 | 2646 | 9/21/2009 | 09-12074 | Unsecured: \$2,037.50 |
| KATHREIN, RUSSELL W. 10635 S 70TH E AVE TULSA OK 74133 | 2529 | 9/3/2009 | 09-12074 | Priority: \$123,771.84 |

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

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|---|--------------|------------|----------|---|
| LAINER ONE LP (MASSIE & CO) RICK & DEBBIE MASSIE, MASSIE KIDS IV PROPERTIES LLC, ET AL 1801 TRIBUTE ROAD SACRAMENTO CA 95818 | 2514 | 9/2/2009 | 09-12075 | Unsecured: \$241,627.55 |
| LAINER ONE LP (MASSIE & COMPANY) RICK & DEBBIE MASSIE, ET AL 1801 TRIBUTE ROAD SACRAMENTO CA 95818 | 2513 | 9/2/2009 | 09-12074 | Unsecured: \$269,640.05 |
| LENOX, DIVISION OF IRWING INDUSTRIAL TOOLS, SUBSIDIARY OF NEWELL RUBBERMAID ATTN: GARY POPP, NEWELL RUBBERMAID INC 29 E STEPHENSON ST, BM0820/75213 FREEPORT IL 61032 | 2519 | 9/3/2009 | 09-12074 | Unsecured: \$337.10 |
| LEWIS AND ROCA LLP SCOTT K BROWN 40 N CENTRAL AVE #1900 PHOENIX AZ 85004 | 2608 | 9/14/2009 | 09-12075 | Unsecured: \$6,216.09 |
| LUKE GILLIAM ATTN: PHILIP L KREITLEIN ESQ KREITLEIN LAW GROUP LTD 470 E PLUMB LANE SUITE 310 RENO NV 89502 | 2516 | 9/2/2009 | 09-12074 | Unsecured: \$250,000.00 |
| LYNDAS TIRE SERVICE, INC. P.O. BOX 33187 SAN ANTONIO TX 78265 | 2525 | 9/3/2009 | 09-12075 | Priority: \$2,373.63 |
| MASONITE P.O. BOX 934935 ATLANTA GA 31193 | 2632 | 9/16/2009 | 09-12075 | Priority: \$0.00 Unsecured: \$584,508.01 |
| MASTER BUILDERS ASSOCIATION JEFF DANKS C/O MBA 335 116TH AVE SE BELLEVUE WA 98004 | 2569 | 9/9/2009 | 09-12075 | Priority: \$3,000.00 |
| MCDONOUGH HOLLAND & ALLEN ATTN ZACHARY SMITH 500 CAPITOL MALL 18TH FLOOR SACRAMENTO CA 95814 | 2510 | 9/2/2009 | 09-12077 | Unsecured: \$5,529.15 |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
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|---|--------------|------------|----------|--|
| MCDONOUGH HOLLAND & ALLEN ATTN ZACHARY SMITH 500 CAPITOL MALL 18TH FLOOR SACRAMENTO CA 95814 | 2511 | 9/2/2009 | 09-12074 | Unsecured: \$10,000.04 |
| MCDONOUGH HOLLAND & ALLEN ATTN: ZACHARY SMITH 500 CAPITOL MALL 18TH FLOOR SACRAMENTO CA 95814 | 2515 | 9/2/2009 | 09-12075 | Unsecured: \$19,445.58 |
| MCKINNEY DOOR & HARDWARE 2700 N FREEWAY PUEBLO CO 81003 | 2532 | 9/4/2009 | 09-12075 | Priority: \$1,509.25 |
| METALS MANUFACTURING COMPANY 2395 SOUTH 2570 WEST WEST VALLEY CITY UT 84119 | 2552 | 9/8/2009 | 09-12075 | Unsecured: \$874.00 |
| MOBILE MINI INC 7420 S KYRENE RD STE 101 TEMPE AZ 85283 | 2575 | 9/1/2009 | 09-12074 | Unsecured: \$1,512.18 |
| MODERN STAPLE, INC. 1604 15TH ST SW STE 101 AUBURN WA 98001 | 2550 | 9/8/2009 | 09-12075 | Unsecured: \$221.80 |
| MONARCH WINDOWS AND DOORS LLC C/O MASON COPLEN & BANKS PC JOHN AKARD JR OF COUNSEL 7500 SAN FELIPE SUITE 700 HOUSTON TX 77063 | 2640 | 9/18/2009 | 09-12075 | Unsecured: \$7,700,000.00 |
| NEW SOUTHERN DOOR LITE 5010 MACDOUGALL DRIVE SW ATLANTA GA 30336 | 2645 | 9/21/2009 | 09-12074 | Priority: \$514.40 |
| NORCO, INC. PO BOX 15299 BOISE ID 83715 | 2475 | 9/1/2009 | 09-12075 | Unsecured: \$26.42 |

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| NORCO, INC. P.O. BOX 15299 BOISE ID 83715 | 2476 | 9/1/2009 | 09-12075 | Unsecured: \$75.48 |
| NORCO, INC. P.O. BOX 15299 BOISE ID 83715 | 2477 | 9/1/2009 | 09-12075 | Unsecured: \$162.63 |
| NORTHWESTERN ENERGY 40 E BROADWAY ST BUTTE MT 59701 | 2557 | 9/8/2009 | 09-12074 | Unsecured: \$7,028.38 |
| ORIGINALS MACHINE WORKS 5711 NATCHEZ LN EL PASO TX 79924 | 2626 | 9/15/2009 | 09-12074 | Priority: \$556.00 |
| PASSAGE SUPPLY CO PO BOX 971395 EL PASO TX 79997 | 2506 | 9/2/2009 | 09-12075 | Priority: \$764.69 |
| PEDRO ALVARADO ON BEHALF OF HIMSELF & THE PROPOSED CLASS OF FORMER CA EMPLOYEE C/O JAMES R HAWKINS ESQ, A PROF LAW CORP 9880 RESEARCH DRIVE STE 200 IRVINE CA 92618 | 2558 | 9/8/2009 | 09-12076 | Priority: \$0.00 |
| PEDRO ALVARADO ON BEHALF OF HIMSELF AND THE PROPOSED CLASS OF FORMER ET AL JAMES R HAWKINS ESQ A PROFESSIONAL LAW CORPORATION 9880 RESEARCH DR SUITE 200 IRVINE CA 92618 | 2559 | 9/8/2009 | 09-12082 | Priority: \$0.00 |
| PEDRO ALVARADO ON BEHALF OF HIMSELF AND THE PROPOSED CLASS OF FORMER CA EMPLOYEE JAMES R HAWKINS ESQ A PROFESSIONAL LAW C 9880 RESEARCH DRIVE SUITE 200 IRVINE CA 92618 | 2560 | 9/8/2009 | 09-12077 | Priority: \$0.00 |
| PEDRO ALVARADO ON BEHALF OF HIMSELF AND THE PROPOSED CLASS OF FORMER CA EMPLOYEE JAMES R HAWKINS ESQ A PROFESSIONAL LAW C 9880 RESEARCH DRIVE SUITE 200 | 2561 | 9/8/2009 | 09-12074 | Priority: \$0.00 |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
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|--|-----------------|------------|----------|---|
| IRVINE CA 92618 | | | | |
| PEDRO ALVARADO ON BEHALF OF HIMSELF AND THE PROPOSED CLASS OF FORMER CA EMPLOYEE JAMES R HAWKINS ESQ A PROFESSIONAL LAW C 9880 RESEARCH DRIVE SUITE 200 IRVINE CA 92618 | 2562 | 9/8/2009 | 09-12081 | Priority: \$0.00 |
| PERFORMANCE TRUCK 1912 SMITH RD AUSTIN TX 78721 | 2635 | 9/17/2009 | 09-12075 | Priority: \$150.12 |
| PETERBILT OF LAS VEGAS INC PO BOX 335070 LAS VEGAS NV 89033 | 2478 | 9/1/2009 | 09-12083 | Priority: \$1,254.26 Unsecured: \$1,266.29 |
| PETERSON GEOTECHNICAL GROUP LLC 3210 S GILBERT RD STE 4 CHANDLER AZ 85286 | 2543 | 9/8/2009 | 09-12084 | Priority: \$500.00 |
| PINEDA,KENNETH J 227 E 6TH ST WALSENBURG CO 81089 | 2501 | 9/2/2009 | 09-12075 | Priority: \$729.18 |
| PREFABRICATED STAIRCASE COMPANY 5103 S 302ND PLACE AUBURN WA 98001 | 2537 | 9/4/2009 | 09-12075 | Priority: \$5,752.50 |
| QUALITY FORKLIFT INC 1017 WALL RD EL PASO TX 79915 | 2566 | 9/9/2009 | 09-12075 | Priority: \$703.10 |
| RANDOLPH S DAVIS 8780 PRESTIGE CT RANCHO CUCAMONGA CA 91730 | 2531 | 9/4/2009 | 09-12079 | Unsecured: \$2,856.99 |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
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|--|--------------|------------|----------|---|
| RE SOURCE INDUSTRIES, INC. 520 NORTH BEACH ST FORT WORTH TX 76111 | 2518 | 9/3/2009 | 09-12075 | Unsecured: \$74.63 |
| RESINART CORPORATION 1621 PLACENTIA AVE COSTA MESA CA 92627 | 2620 | 9/15/2009 | 09-12074 | Priority: \$12,318.05 |
| RICHARD SANDERS 10209 PREMIA PL LAS VEGAS NV 89135 | 2604 | 9/11/2009 | 09-12074 | Unsecured: \$1,379.00 |
| RICHMOND AMERICAN HOMES OF NEVADA INC WOOD SMITH HENNING & BERMAN LLP ATTN: RAYMOND BABAIAN RE ADAMS ET AL 10535 FOOTHILL BLVD STE 200 RANCHO CUCAMONGA CA 91730 | 2499 | 9/2/2009 | 09-12083 | Unsecured: \$500,000.00 |
| RICHMOND AMERICAN HOMES OF NEVADA INC WOOD SMITH HENNING & BERMAN LLC ATTN: RAYMOND BABAIAN RE SHAIN ET AL 10535 FOOTHILL BLVD STE 200 RANCHO CUCAMONGA CA 91730 | 2517 | 9/3/2009 | 09-12083 | Unsecured: \$590,000.00 |
| ROBERT ALLEN GROUP 225 FOXBORO BLVD FOXBORO MA 02035 | 2541 | 9/8/2009 | 09-12075 | Unsecured: \$170.09 |
| ROBERT HANDWERKER 2977 ELKRIDGE LANE YORK PA 17404 | 2570 | 9/9/2009 | 09-12074 | Secured: \$127.40 |
| SAM PACK'S FORD COUNTRY OF LEWISVILLE 1144 N STEMMONS FRWY LEWISVILLE TX 75067 | 2597 | 9/11/2009 | 09-12074 | Priority: \$512.17 Unsecured: \$2,398.83 |
| SARAH USHE MAMMEN 13507 SUNSET RIDGE LN ST LOUIS MO 63128 | 2571 | 9/9/2009 | Unknown | Priority: \$1,552.88 |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074
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|---|--------------|------------|----------|------------------------------------|
| SHANAHAN'S LIMITED PARTNERSHIP 2731 57TH AVE SE CALGARY, AB T2C 0B2 CANADA | 2568 | 9/9/2009 | 09-12075 | Priority: \$694.00 |
| SPECIALTY FOREST PRODUCTS 306 ELLINGSON ROAD ALGONA WA 98001 | 2497 | 9/1/2009 | 09-12075 | Priority: \$49,925.69 |
| SPECTRUM MANUFACTURING 7100 SPECTRUM LN MISSOULA MT 59808 | 2549 | 9/8/2009 | 09-12074 | Priority: \$127.47 |
| STAPLES INC 300 ARBOR LAKE DRIVE COLUMBIA SC 29223 | 2577 | 9/1/2009 | Unknown | Priority: \$321.89 |
| STATE FARM LLOYDS CARPENTER LAW FIRM PC 2701 N DALLAS PKWY STE 570 PLANO TX 75093 | 2542 | 9/8/2009 | 09-12075 | Unsecured: \$7,703.44 |
| STEWART & STEVENSON LLC 601 W 38TH STREET HOUSTON TX 77018 | 2500 | 9/2/2009 | 09-12075 | Unsecured: \$4,439.68 |
| STEWART & STEVENSON LLC 601 WEST 38TH STREET HOUSTON TX 77018 | 2641 | 9/18/2009 | Unknown | Unsecured: \$81.91 |
| STEWART & TORGERSEN, P.A. ATTN: BETHANY TORGERSEN RE JUAN M NAVARRO & LETICIA RAMIREZ 1702 E. HIGHLAND AVE., SUITE 409 PHOENIX AZ 85016 | 2611 | 9/14/2009 | 09-12074 | Unsecured: \$80,000.00 |
| SUNBELT RECYCLING INC 7307 W DARROW ST LAVEEN AZ 85339 | 2522 | 9/3/2009 | 09-12084 | Unsecured: \$819.26 |

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

**GENERAL BAR DATE OF AUGUST 31, 2009 IS APPLICABLE TO ALL CLAIMS
 IDENTIFIED IN THIS EXHIBIT**

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|---|--------------|------------|----------|---|
| SUNBELT RECYCLING INC 7307 W DARROW ST LAVEEN AZ 85339 | 2523 | 9/3/2009 | 09-12084 | Unsecured: \$463.81 |
| T&Y MOHANATHAS 244 COLLINS ROAD SCARBOROUGH ONTARIO M1C 1C5 | 2548 | 9/8/2009 | 09-12074 | Secured: \$761.00 Priority: \$761.00 |
| THE BANK OF NEW YORK MELLON N A CIT TECH FIN SERV INC C/O REED SMITH LLP ATTN MARK W ECKARD 1201 N MARKET ST STE 1500 WILMINGTON DE 19801 | 2473 | 9/1/2009 | 09-12074 | Priority: \$600,392.58 |
| THE MARLIN COMPANY 10 RESEARCH PARKWAY WALLINGFORD CT 06492 | 2616 | 9/14/2009 | 09-12075 | Unsecured: \$300.16 |
| THOMAS WECKMANN C/O RICHARD F EGAN ESQ 150 N WACKER DR #3050 CHICAGO IL 60606 | 2502 | 9/2/2009 | 09-12085 | Unsecured: \$1,476,714.00 |
| TRIMCO MILLWORK C/O HOFF COMPANIES INC. 1840 NORTH LAKES AVE MERIDIAN ID 83642 | 2652 | 9/22/2009 | 09-12075 | Priority: \$6,588.71 |
| US BLOCK WINDOWS, INC. 3000 JOHNSON AVENUE PENSACOLA FL 32514 | 2624 | 9/15/2009 | 09-12075 | Priority: \$707.37 |
| UTILITY TRAILER SOUTHWEST SALES CO 11630 GATEWAY EAST EL PASO TX 79927 | 2505 | 9/2/2009 | 09-12075 | Priority: \$610.74 |
| VALLEY WIDE MATERIAL HANDLING 2307 S ANNA FRESNO CA 93706 | 2636 | 9/17/2009 | 09-12075 | Unsecured: \$2,270.03 |

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

**GENERAL BAR DATE OF AUGUST 31, 2009 IS APPLICABLE TO ALL CLAIMS
IDENTIFIED IN THIS EXHIBIT**

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|--|---------------------|-------------------|-----------------|---|
| VULCAN CONSTRUCTION MATERIALS LP WESTERN DIVISION P.O. BOX 55572 LOS ANGELES CA 90074 | 2651 | 9/22/2009 | 09-12084 | Priority: \$0.00 Unsecured: \$55.00 |
| VULCAN MATERIALS PHOENIX DISTR. FILE 55896 LOS ANGELES CA 90074 | 2650 | 9/22/2009 | 09-12084 | Unsecured: \$1,028.11 |
| W&F MANUFACTURING, INC. P.O. BOX 30 GLENDALE CA 91209 | 2614 | 9/14/2009 | 09-12075 | Priority: \$386.46 |
| W&F MANUFACTURING, INC. P.O. BOX 30 GLENDALE CA 91209 | 2615 | 9/14/2009 | 09-12075 | Priority: \$10.67 |
| YUZH-CHIN CHIU & SUSAN OU 3300 PEACOCK LN. MALBERRY FL 33860 | 2625 | 9/15/2009 | 09-12074 | Unsecured: \$656.95 |

EXHIBIT B

Duplicate Claims

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | | |
|---|---------------------|------------|----------|------------------------------------|--------------|------------|----------|--|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| AIG EXCESS LIABILITY INS CO LTD ET AL CHARTIS US MICHELLE A LEVITT, AUTHORIZED REP 175 WATER STREET, 18TH FLOOR NEW YORK NY 10038 | 2198 | 8/28/2009 | 09-12074 | Secured: \$10,932,789.00 | 2175 | 8/28/2009 | 09-12074 | Secured: \$10,932,789.00 |
| ALL HOSE INC 4300 N PECON RD S-2 LAS VEGAS NV 89115 | 415 | 8/3/2009 | 09-12083 | Unsecured: \$1,297.65 | 414 | 8/3/2009 | 09-12083 | Unsecured: \$1,297.65 |
| BAILOR, LOGAN D. 4020 MESA VERDE STREET FORT COLLINS CO 80525 | 731 | 8/6/2009 | 09-12074 | Unsecured: \$140,826.93 | 194 | 7/31/2009 | 09-12074 | Unsecured: \$140,826.93 |
| BAILOR,LOGAN D 4020 MESA VERDE ST FORT COLLINS CO 80525 | 732 | 7/31/2009 | 09-12074 | Unsecured: \$76,199.60 | 193 | 7/31/2009 | 09-12074 | Unsecured: \$76,199.60 |
| BARTON TOOL SALES 415 LANTANA DR ARLINGTON TX 76018 | 882 | 8/10/2009 | 09-12075 | Priority: \$3,256.44 | 881 | 8/10/2009 | 09-12075 | Priority: \$3,256.44 |
| BEYAR COUNTY ATTN: DAVID G ALVOET LINEBARGER GOGGAN BLAIR & SAMPSON LLP 711 NAVARRO SUITE 300 SAN ANTONIO TX 78205 | 19 | 7/10/2009 | 09-12074 | Secured: \$8,729.61 | 1 | 7/2/2009 | 09-12074 | Secured: \$8,729.61 Priority: \$0.00 Unsecured: \$0.00 |

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | | |
|---|---------------------|------------|----------|------------------------------------|--------------|------------|----------|--|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| BOULDER'S WEST COMPONENTS INC DESERT VALLEY DISTRIBUTING 53-603 POLK STREET COACHELLA CA 92236 | 1362 | 8/19/2009 | 09-12080 | Secured: \$236.84 | 1363 | 8/19/2009 | 09-12080 | Secured: \$0.00 Priority: \$236.84 |
| BUESING CORP ATTN KIM GIBBS 3045 S 7TH STREET PHOENIX AZ 85040 | 623 | 7/22/2009 | 09-12074 | Unsecured: \$463.98 | 493 | 8/3/2009 | 09-12074 | Unsecured: \$463.98 |
| CATE INDUSTRIAL COMPANY PO BOX 27073 SALT LAKE CITY UT 84127 | 2437 | 8/31/2009 | 09-12075 | Unsecured: \$215.26 | 1592 | 8/26/2009 | 09-12075 | Unsecured: \$215.26 |
| CITY OF COPPELL ATTN: ELIZABETH WELLER LINEBARGER GOOGAN BLAIR & SAMPSON LLP 2423 BRYAN STREET SUITE 1600 DALLAS TX 75201 | 61 | 7/13/2009 | 09-12075 | Secured: \$3,176.01 | 38 | 7/15/2009 | 09-12075 | Secured: \$3,176.01 Priority: \$0.00 Unsecured: \$0.00 |
| CLARK LOUVER CO INC 2805 S CRAVEN'S RD FT WORTH TX 76119 | 1212 | 8/17/2009 | 09-12075 | Unsecured: \$1,000.00 | 89 | 8/17/2009 | 09-12075 | Unsecured: \$1,000.00 |
| CONNIE L ROVE 6636 BURLINGTON CT LAS VEGAS NV 89107 | 609 | 8/3/2009 | 09-12083 | Unsecured: \$2,560.00 | 63 | 7/10/2009 | 09-12083 | Unsecured: \$2,560.00 |

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | | |
|---|---------------------|------------|----------|------------------------------------|--------------|------------|----------|--|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| COPPELL ISD ATTN: ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN STREET SUITE 1600 DALLAS TX 75201 | 60 | 7/13/2009 | 09-12075 | Secured: \$6,332.61 | 37 | 7/15/2009 | 09-12075 | Secured: \$6,332.61 Priority: \$0.00 Unsecured: \$0.00 |
| CORPORATION SERVICE COMPANY 2711 CENTERVILLE ROAD WILMINGTON DE 19808 | 969 | 8/6/2009 | 09-12074 | Unsecured: \$11,988.50 | 187 | 7/30/2009 | 09-12074 | Unsecured: \$11,988.50 |
| CYPRESS - FAIRBANKS ISD ATTN: JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON TX 77253 | 47 | 7/10/2009 | 09-12074 | Secured: \$4,419.62 | 21 | 7/9/2009 | 09-12074 | Secured: \$4,419.62 Priority: \$0.00 Unsecured: \$0.00 |
| DAN McCALLISTER SAN DIEGO COUNTY TREASURER TAX COLLECTOR 1600 PACIFIC HIGHWAY ROOM 162 SAN DIEGO CA 92101 | 53 | 7/13/2009 | 09-12074 | Secured: \$19,393.79 | 39 | 7/16/2009 | 09-12074 | Secured: \$19,393.79 |
| DAVID GILLIS 10101 Rafter St Helotes TX 78023 | 78 | 7/24/2009 | 09-12075 | Unsecured: \$49,036.74 | 118 | 7/28/2009 | 09-12075 | Unsecured: \$49,036.74 |
| DAVID GILLIS 10101 Rafter St Helotes TX 78023 | 115 | 7/27/2009 | 09-12075 | Unsecured: \$49,036.74 | 118 | 7/28/2009 | 09-12075 | Unsecured: \$49,036.74 |

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | | |
|--|---------------------|------------|----------|------------------------------------|--------------|------------|----------|--|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| ELECTRA START NORTHWEST, INC. 11015 JOVITA BLVD. EAST EDGEWOOD WA 98372 | 678 | 8/5/2009 | 09-12075 | Priority: \$58.42 | 677 | 8/5/2009 | 09-12075 | Priority: \$58.42 Unsecured: \$58.42 |
| FORT BEND COUNTY ATTN: JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON TX 77253 | 48 | 7/10/2009 | 09-12074 | Secured: \$201,378.50 | 20 | 7/9/2009 | 09-12074 | Secured: \$201,378.50 Priority: \$0.00 Unsecured: \$0.00 |
| GREATAMERICA LEASING CORPORATION PO BOX 609 CEDAR RAPIDS IA 52406 | 335 | 7/31/2009 | 09-12075 | Secured: \$32,033.36 | 71 | 7/22/2009 | 09-12075 | Secured: \$32,033.36 |
| HARRIS COUNTY, ET AL ATTN: JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON TX 77253 | 46 | 7/10/2009 | 09-12074 | Secured: \$27,008.88 | 22 | 7/9/2009 | 09-12074 | Secured: \$27,008.88 Priority: \$0.00 Unsecured: \$0.00 |
| HIXSON LUMBER SALES INC PO BOX 6636 PINE BLUFF AR 71611 | 1127 | 8/14/2009 | 09-12075 | Unsecured: \$47,255.63 | 1125 | 8/14/2009 | 09-12075 | Priority: \$47,933.30 |
| HIXSON LUMBER SALES INC. PO BOX 6636 PINE BLUFF AR 71611 | 1126 | 8/14/2009 | 09-12075 | Unsecured: \$47,255.63 | 1125 | 8/14/2009 | 09-12075 | Priority: \$47,933.30 |

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | | |
|--|---------------------|------------|----------|--|--------------|------------|----------|--|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| JOHN M COESENS 5988 SUNSET VISTA CIR KEARNS UT 84118 | 2305 | 8/31/2009 | 09-12074 | Unsecured: \$442.12 | 2304 | 8/31/2009 | 09-12074 | Unsecured: \$442.12 |
| JR METAL EXPRESS, INC. 5421 E. CHEYENNE AVENUE, #200 LAS VEGAS NV 89156 | 176 | 7/30/2009 | 09-12083 | Priority: \$22,303.99 | 175 | 7/30/2009 | 09-12083 | Priority: \$22,303.99 |
| JUSTIN SEAMONS 501 PARK AVE IDAHO FALLS ID 83402 | 1591 | 8/26/2009 | 09-12075 | Secured: \$3,894.02 Unsecured: \$3,488.72 | 1518 | 8/24/2009 | 09-12075 | Secured: \$3,894.02 Unsecured: \$3,488.72 |
| JUSTIN SEAMONS 501 PARK AVE IDAHO FALLS ID 83402 | 2183 | 8/25/2009 | 09-12075 | Secured: \$3,894.02 Unsecured: \$3,488.72 | 1518 | 8/24/2009 | 09-12075 | Secured: \$3,894.02 Unsecured: \$3,488.72 |
| JUSTIN SEAMONS 501 PARK AVE IDAHO FALLS ID 83402 | 2202 | 8/26/2009 | 09-12075 | Secured: \$3,894.02 Unsecured: \$3,488.72 | 1518 | 8/24/2009 | 09-12075 | Secured: \$3,894.02 Unsecured: \$3,488.72 |
| MARKS GOLIA & FINCH LLP C/O ALLISON N COOPER ESQ 8620 SPECTRUM CENTER BLVD STE 900 SAN DIEGO CA 92123 | 2097 | 8/28/2009 | 09-12079 | Unsecured: \$602.00 | 2586 | 8/31/2009 | 09-12079 | Unsecured: \$602.00 |

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | | |
|--|---------------------|------------|----------|------------------------------------|--------------|------------|----------|------------------------------------|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| MARNELL W. RINGSAK 411 N. 4TH ST. RE: CASE#51-08-C-1200 BISMARCK ND 58502 | 432 | 8/3/2009 | 09-12075 | Unsecured: \$5,764.00 | 431 | 8/3/2009 | 09-12075 | Unsecured: \$5,764.00 |
| MCMASTER CARR SUPPLY CO PO BOX 5370 PRINCETON NJ 08543 | 337 | 7/14/2009 | Unknown | Unsecured: \$103.69 | 75 | 7/14/2009 | Unknown | Unsecured: \$103.69 |
| MP LUMBER INC 1565 SW 116TH AVE PMB 204 KING CITY OR 97224 | 111 | 7/27/2009 | 09-12075 | Unsecured: \$17,596.68 | 41 | 7/17/2009 | 09-12075 | Unsecured: \$17,596.68 |
| NEUBERT, JOSEPH M. 359 SPOTTED TAVERN ROAD FREDERICKSBURG VA 22406 | 1572 | 8/17/2009 | 09-12074 | Unsecured: \$17,508.59 | 1175 | 8/14/2009 | 09-12074 | Unsecured: \$17,508.59 |
| OKLAHOMA TAX COMMISSION BANKRUPTCY SECTION GENERAL COUNSEL'S OFFICE 120 N. ROBINSON, SUITE 2000 OKLAHOMA CITY OK 73102 | 105 | 7/17/2009 | 09-12074 | Priority: \$200.00 | 74 | 7/22/2009 | 09-12074 | Priority: \$200.00 |
| OKLAHOMA TAX COMMISSION BANKRUPTCY SECTION GENERAL COUNSEL'S OFFICE 120 N. ROBINSON, SUITE 2000 OKLAHOMA CITY OK 73102 | 106 | 7/17/2009 | 09-12074 | Priority: \$200.00 | 74 | 7/22/2009 | 09-12074 | Priority: \$200.00 |

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | | |
|---|---------------------|------------|----------|---|--------------|------------|----------|---|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| PAPE MATERIAL HANDLING 2430 GRAND AVENUE SACRAMENTO CA 95838 | 644 | 7/31/2009 | 09-12077 | Unsecured: \$437.48 | 276 | 7/13/2009 | 09-12077 | Unsecured: \$437.48 |
| PAPE MATERIAL HANDLING 2430 GRAND AVENUE SACRAMENTO CA 95838 | 646 | 8/4/2009 | 09-12075 | Unsecured: \$2,544.00 | 277 | 7/31/2009 | 09-12075 | Unsecured: \$2,544.00 |
| PAPE MATERIAL HANDLING 2430 GRAND AVENUE SACRAMENTO CA 95838 | 645 | 8/4/2009 | 09-12075 | Unsecured: \$108.60 | 278 | 7/31/2009 | 09-12075 | Unsecured: \$108.60 |
| PLYWOOD COMPANY 4301 N SYLVANIA AVENUE FT WORTH TX 76137 | 662 | 8/3/2009 | 09-12075 | Priority: \$1,085.12 Unsecured: \$169.44 | 227 | 7/31/2009 | 09-12075 | Priority: \$1,085.12 Unsecured: \$169.44 |
| POST UPTOWN LLC ET AL ATTN MICHAEL DURRSCHMIDT HRSCH & WESTHEIMER PC 700 LOUISIANA 25TH FL HOUSTON TX 77002 | 2462 | 8/31/2009 | 09-12075 | Unsecured: \$1,165,683.90 | 2432 | 8/31/2009 | 09-12075 | Unsecured: \$1,165,683.90 |
| PRO SWEEP LLC P.O. BOX 41901 MESA AZ 85274 | 546 | 8/3/2009 | 09-12084 | Priority: \$420.00 | 544 | 8/3/2009 | 09-12084 | Priority: \$420.00 |

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | | |
|--|---------------------|------------|----------|------------------------------------|--------------|------------|----------|------------------------------------|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| PRO-SWEEP, LLC P.O. BOX 41901 MESA AZ 85274 | 545 | 8/3/2009 | 09-12084 | Priority: \$420.00 | 544 | 8/3/2009 | 09-12084 | Priority: \$420.00 |
| REITEN, CHRIS S 889 E BRAEMERE ROAD BOISE ID 83702 | 1485 | 8/24/2009 | 09-12074 | Unsecured: \$70,314.63 | 1333 | 8/18/2009 | 09-12074 | Unsecured: \$70,314.63 |
| RESCUE LAWN CARE 3976 W DONBAIN ST SOUTH JORDAN UT 84095 | 158 | 7/30/2009 | 09-12074 | Unsecured: \$255.00 | 108 | 7/17/2009 | 09-12074 | Unsecured: \$255.00 |
| RESTATED ROBERT R THOMAS TRUST DTG 4-14-99 C/O DEAN T KIRBY JR, KIRBY & MCGUINN APC 707 BROADWAY SUITE 1750 SAN DIEGO CA 92101 | 2339 | 8/31/2009 | 09-12076 | Unsecured: \$400,000.00 | 2338 | 8/31/2009 | 09-12076 | Unsecured: \$400,000.00 |
| RIVERSIDE COUNTY TAX COLLECTOR ATTN ISMAEL O VARGAS 4080 LEMON ST, 4TH FLOOR RIVERSIDE CA 92501 | 1278 | 8/4/2009 | 09-12080 | Secured: \$33,414.60 | 537 | 8/3/2009 | 09-12080 | Secured: \$33,414.60 |
| RIVERSIDE COUNTY TAX COLLECTOR ATTN ISMAEL O VARGAS 4080 LEMON ST, 4TH FLOOR RIVERSIDE CA 92501 | 1276 | 8/4/2009 | 09-12079 | Secured: \$6,472.01 | 538 | 8/3/2009 | 09-12079 | Secured: \$6,472.01 |

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | | |
|--|---------------------|------------|----------|---|--------------|------------|----------|---|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| ROGUE VALLEY SASH & DOOR P.O. BOX 2710 GRANTS PASS OR 97528 | 2132 | 8/28/2009 | 09-12075 | Priority: \$7,937.26 | 2254 | 8/31/2009 | 09-12075 | Priority: \$7,937.26 |
| RONALD E DEUTSCH 11633 SAN VICENTE BLVD STE 467 LOS ANGELES CA 90049 | 116 | 7/27/2009 | 09-12074 | Unsecured: \$13,166.50 | 72 | 7/22/2009 | 09-12074 | Unsecured: \$13,166.50 |
| RONALD E DEUTSCH 11633 SAN VICENTE BLVD STE 467 LOS ANGELES CA 90049 | 624 | 7/21/2009 | 09-12074 | Unsecured: \$13,166.50 | 72 | 7/22/2009 | 09-12074 | Unsecured: \$13,166.50 |
| SECAP PITTNEY BOWES INC ATTN: RECOVERY DEPT 27 WATerview DR SHELTON CT 06484 | 76 | 7/23/2009 | 09-12074 | Unsecured: \$3,984.34 | 64 | 7/14/2009 | 09-12074 | Unsecured: \$3,984.34 |
| SNOHOMISH COUNTY TREASURER ATTN: BANKRUPTCY OFFICER 3000 ROCKEFELLER AVE M/S 501 EVERETT WA 98201 | 65 | 7/14/2009 | 09-12074 | Secured: \$12,824.91 Priority: \$12,824.91 | 42 | 7/17/2009 | 09-12074 | Secured: \$12,824.91 Priority: \$12,824.91 |
| SNOHOMISH COUNTY TREASURER ATTN: BANKRUPTCY OFFICER 3000 ROCKEFELLER AVE, M/S 501 EVERETT, WA 98201 | 469 | 8/3/2009 | 09-12074 | Secured: \$12,824.91 Priority: \$12,824.91 | 42 | 7/17/2009 | 09-12074 | Secured: \$12,824.91 Priority: \$12,824.91 |

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | | SURVIVING CLAIM | | | |
|--|---------------------|------------|----------|---|-----------------|------------|----------|---|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| SOLANO COUNTY TAX COLLECTOR 675 TEXAS ST STE 1900 FAIRFIELD CA 94533 | 49 | 7/10/2009 | 09-12074 | Secured: \$15,840.69 | 36 | 7/13/2009 | 09-12074 | Secured: \$15,840.69 |
| SP PARTNERS, LLC 21 ROLLING RIDGE ROAD STE 1 STAMFORD CT 06903 | 480 | 8/3/2009 | 09-12075 | Priority: \$921.00 Unsecured: \$2,283.00 | 479 | 8/3/2009 | 09-12075 | Priority: \$921.00 Unsecured: \$2,283.00 |
| SUNWEST SYSTEMS, INC. 350 N SAM HOUSTON PKWY. E HOUSTON TX 77060 | 766 | 8/6/2009 | 09-12075 | Priority: \$33,908.41 Unsecured: \$17,372.47 | 767 | 8/6/2009 | 09-12075 | Priority: \$33,908.41 Unsecured: \$17,372.47 |
| TARRANT COUNTY ATTN: ELIZABETH WELLER LINEBARGER GOOGAN BLAIR & SAMPSON LLP 2323 BRYAN STREET SUITE 1600 DALLAS TX 75201 | 70 | 7/22/2009 | 09-12075 | Secured: \$156,148.07 | 6 | 6/29/2009 | 09-12075 | Secured: \$156,148.07 |
| TARRANT COUNTY ATTN: ELIZABETH WELLER LINEBARGER GOOGAN BLAIR & SAMPSON LLP 2323 BRYAN STREET SUITE 1600 DALLAS TX 75201 | 336 | 7/31/2009 | 09-12075 | Secured: \$156,148.07 | 6 | 6/29/2009 | 09-12075 | Secured: \$156,148.07 |
| THOMSON WEST ATTN: TOM MCANEFF 610 OPPERMANN DRIVE, D6-11-3710 EAGAN MN 55123 | 968 | 8/6/2009 | 09-12074 | Unsecured: \$1,365.00 | 247 | 7/31/2009 | 09-12074 | Unsecured: \$1,365.00 |

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

| NAME AND ADDRESS OF CLAIMANT | OBJECTIONABLE CLAIM | | | SURVIVING CLAIM | | | | |
|--|---------------------|------------|----------|------------------------------------|--------------|------------|----------|------------------------------------|
| | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
| TIMBER TECH P.O. BOX 989 CIBOLO TX 78108 | 581 | 8/3/2009 | 09-12075 | Unsecured: \$506.52 | 127 | 7/29/2009 | 09-12075 | Unsecured: \$506.52 |
| TRAVIS LUMBER COMPANY, LLC C/O R RAY FULMER II PO BOX 185 FORT SMITH AR 72902 | 965 | 8/6/2009 | 09-12075 | Priority: \$56,418.51 | 84 | 7/27/2009 | 09-12075 | Priority: \$56,418.51 |
| WEAVER FOREST PRODUCTS P.O. BOX 2425 WHITE CITY OR 97503 | 527 | 8/3/2009 | 09-12075 | Priority: \$28,326.30 | 524 | 8/3/2009 | 09-12075 | Priority: \$28,326.30 |
| WOODFOLD MARCO MFG, INC. P.O. BOX 346 FOREST GROVE OR 97116 | 170 | 7/30/2009 | 09-12075 | Unsecured: \$386.40 | 169 | 7/30/2009 | 09-12075 | Unsecured: \$386.40 |

EXHIBIT C

Equity Interest Claims

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|--|--------------|------------|----------|------------------------------------|
| ALVIN C & KATHLEEN D BLACKBURN 1017 CANYON VIEW RD DRIPPING SPRINGS TX 78620 | 950 | 8/10/2009 | 09-12074 | Unsecured: \$10,280.00 |
| ARTHUR G MONTGOMERY 398 CHESTNUT RIDGE RD ROCHESTER NY 14624 | 529 | 8/3/2009 | 09-12074 | Unsecured: \$818.34 |
| CENTRAL MONTANA FOUNDATION INC ATTN: MICKEY MCMILLIAN CPA PO BOX 334 LEWISTOWN MT 59457 | 2293 | 8/31/2009 | 09-12074 | Unsecured: \$33,434.33 |
| CHIH SHANG WOO & ALLY WOO JT 23 CARDINAL FLOWER LANE WEST WINDSOR NJ 08550 | 991 | 8/10/2009 | 09-12074 | Unsecured: \$30,146.25 |
| CLARENDA JORDAN 7300 NABORS LANE MCKINNEY TX 75071 | 1210 | 8/17/2009 | 09-12074 | Unsecured: \$18,487.00 |
| CLYDE B SMITH 28703 IH 10 W BOERNE TX 78006 | 1032 | 8/12/2009 | 09-12074 | Unsecured: \$500,000.00 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|---|--------------|------------|----------|------------------------------------|
| CORINE SHEARER 9716 CALMADA AVE WHITTIER, CA 90605 | 1307 | 8/18/2009 | 09-12074 | Secured: \$1,431.99 |
| DR ROBERT E SONGY 3800 HOUME BLVD, SUITE 250 METAIRE LA 70006 | 11160 | 8/14/2009 | 09-12074 | Unsecured: \$8,878.00 |
| EARNLEY DAWSON 11021 SE 175TH PL SUMMERFIELD FL 34491 | 1272 | 8/18/2009 | 09-12074 | Unsecured: \$2,799.64 |
| EARNLEY G DAWSON 11021 SE 175TH PL SUMMERFIELD FL 34491 | 1305 | 8/18/2009 | 09-12074 | Unsecured: \$6,989.23 |
| EARNLEY G DAWSON, BEVERLY D DAWSON 11021 SE 175TH PL SUMMERFIELD FL 34491 | 1306 | 8/18/2009 | 09-12074 | Unsecured: \$7,076.50 |
| EDGAR J RABE TR UA 03 10 98 EDGAR J RABE REV LIVING TRUST 45492 189TH ST ARLINGTON SD 57212 | 588 | 8/3/2009 | 09-12074 | Unsecured: \$2,674.00 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|--|--------------|------------|----------|------------------------------------|
| EDWARD DAQUD 43 MARBELLA SAN CLEMENTE, CA 92673 | 1044 | 8/12/2009 | 09-12074 | Secured: \$4,490.00 |
| EDWARD M FREEMAN JR & JOYCE M FREEMAN JT TEN PO BOX 535 GARDINER ME 04345 | 501 | 8/3/2009 | 09-12074 | Unsecured: \$1,721.95 |
| GEORGE ARTHUR HILLS & JAMEY DUANE ALLEN TRUST HILLS AND ALLEN 342 HARVEST LANE SANTA ROSA CA 95401 | 948 | 8/10/2009 | 09-12074 | Unsecured: \$4,765.30 |
| GREGORY JACKSON 1 TOMPKINS LANE LITTLE COMPTON RI 02837 | 1395 | 8/20/2009 | 09-12074 | Unsecured: \$101.09 |
| GREGORY JACKSON 1 TOMPKINS LN LITTLE COMPTON RI 02837 | 1396 | 8/20/2009 | 09-12074 | Unsecured: \$98.80 |
| GREGORY JACKSON & SUZANNE JACKSON 1 TOMPKINS LN LITTLE COMPTON RI 02837 | 1394 | 8/20/2009 | 09-12074 | Unsecured: \$32.00 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|--|--------------|------------|----------|------------------------------------|
| HAROLD J LIPPSTREU PO BOX 714 LAKEPORT CA 95453 | 951 | 8/10/2009 | 09-12074 | Unsecured: \$14,110.00 |
| IRVING G BEEKIL 145 N MILWAUKEE APT 425 VERNON HILLS IL 60061 | 1317 | 8/18/2009 | Unknown | Unsecured: \$1,466.17 |
| ISRAEL PACHECO 34582 N MURRAY GREY DR QUEEN CREEK, AZ 85243 | 325 | 7/31/2009 | 09-12074 | Priority: Unliquidated |
| JACLYN CLEVELAND 108 GREAT RIDGE CT MORRISVILLE NC 27560 | 1509 | 8/24/2009 | 09-12074 | Unsecured: \$531.95 |
| JAMES C GEIS & CAROLYN A GEIS JT TEN 2364 SOUTH COUNTY RD 50 E CONNERSVILLE IN 47331 | 786 | 8/7/2009 | Unknown | Unsecured: \$10,418.00 |
| JEFF SHELBY HENDRICKSON 3352 CUMBERLAND DR LAWRENCEBURG, IN 47025 | 1462 | 8/24/2009 | 09-12074 | Secured: \$4,717.07 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|---|--------------|------------|----------|------------------------------------|
| JO-ANN STEWART 4115 SQUIRE HEATH RD PORTAGE MI 49024 | 2408 | 8/31/2009 | 09-12074 | Priority: \$24,013.00 |
| JOHN M COESENS 5988 SUNSET VISTA CIR KEARNS, UT 84118 | 2304 | 8/31/2009 | 09-12074 | Unsecured: \$442.12 |
| JOHN A AND DONNA G LANGLEY 3009 WINTERS LN LAGRANGE KY 40031 | 1364 | 8/19/2009 | 09-12074 | Unsecured: \$8,937.86 |
| JOY B DEBUS 174 KINGSWAY CIRCLE CHARLOTTE NC 28214 | 1355 | 8/19/2009 | 09-12074 | Unsecured: \$4,481.66 |
| KATRINA WOLFE 57 OLD MOUNTAIN ROAD POWDER SPRINGS GA 30127 | 1228 | 8/17/2009 | 09-12074 | Unsecured: \$5,024.98 |
| KELLER P MADERE & CAROLIN C MADERE 411 ORANGEWOOD DR LAFAYETTE LA 70503 | 975 | 8/10/2009 | 09-12074 | Unsecured: \$962.00 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|--|--------------|------------|----------|------------------------------------|
| KRISHNA NARAYANAN 641 S. SANTA ANITA AVE SAN MARINO CA 91108 | 1026 | 8/11/2009 | 09-12074 | Unsecured: \$5,961.97 |
| LEROY F PERRY 243 PEARSE RD SWANSEA MA 02777 | 942 | 8/10/2009 | 09-12074 | Unsecured: \$3,740.00 |
| LONNY L & PAULA L CHURCHILL 1272 NEWTON CREEK ROAD ROSEBURG OR 97470 | 1378 | 8/20/2009 | 09-12074 | Unsecured: \$2,015.63 |
| M LEA SHAW 2414 WHISPERING PINES BOULEVARD NAVARRE FL 32566 | 892 | 8/10/2009 | 09-12074 | Unsecured: \$13.61 |
| MAHENDRAKUMAR C KOTHARI 1002 GLENHILL DR NORTHVILLE MI 48167 | 1583 | 8/25/2009 | 09-12074 | Unsecured: \$21,908.00 |
| MARGARET ADLERMAN 2 SOUTHEAST WAY BRONXVILLE NY 10708 | 1430 | 8/21/2009 | 09-12074 | Unsecured: \$5,171.98 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|---|--------------|------------|----------|------------------------------------|
| MARY C BEEMSTER 6633 W 115TH ST WORTH IL 60482 | 2260 | 8/31/2009 | 09-12074 | Unsecured: \$2,559.50 |
| MAX & JACKIE DOHRING CO TTEES DOHRING FAM LIV TRUST U/A DTD 02/20/04 1953 WINDSOR DR SIERRA VISTA AZ 85635 | 1770 | 8/27/2009 | 09-12074 | Unsecured: \$11,821.85 |
| MELISSA SILVA 15381 NANTES LOS BANOS CA 93635 | 1369 | 8/20/2009 | 09-12074 | Unsecured: \$1,974.99 |
| MICHELLE SILVA 15381 NANTES LOS BANOS CA 93635 | 1370 | 8/20/2009 | 09-12074 | Unsecured: \$2,621.00 |
| PAUL B POLLACK 704 KENTWOOD ST PHILADELPHIA PA 19116 | 1377 | 8/20/2009 | 09-12074 | Unsecured: \$8,190.30 |
| PAULA THEISEN 932 MAPLEWOOD CT ANDOVER KS 67002 | 1497 | 8/24/2009 | 09-12074 | Priority: \$2,513.35 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|--|--------------|------------|----------|------------------------------------|
| ROBERT E GASSER 1 SEVERN AVE ANNAPOLIS MD 21403 | 1729 | 8/27/2009 | 09-12074 | Unsecured: \$982.88 |
| ROSEMARY KAMMERER 100 RIVERS EDGE RD N ST AUGUSTINE FL 32092 | 1508 | 8/24/2009 | 09-12074 | Unsecured: \$7,647.75 |
| SEAN P DREWNIAK 19 SHERMAN ST UNIT 3B NEWPORT RI 02840 | 1339 | 8/18/2009 | 09-12074 | Unsecured: \$13,601.03 |
| STEVEN BAILEY 21933 ARBOR LN NOVI MI 48375 | 1060 | 8/13/2009 | 09-12074 | Unsecured: \$1.96 |
| STEVEN J KAMMERER 100 RIVERS EDGE ROAD N ST AUGUSTINE FL 32092 | 1507 | 8/24/2009 | 09-12074 | Unsecured: \$10,363.57 |
| THOMAS J HEDRICK 7823 BENTON ST SE HUNTSVILLE AL 35802 | 1373 | 8/20/2009 | 09-12074 | Unsecured: \$3,166.41 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|---|--------------|------------|----------|------------------------------------|
| THOMAS M PRYOR 17750 MOUNTAIN VIEW RD SISTERS, OR 97759 | 1323 | 8/18/2009 | 09-12074 | Priority: Unliquidated |
| THOMAS TECZA 11700 WEMBLEY DRIVE HUNTLEY IL 60142 | 1047 | 8/12/2009 | 09-12074 | Unsecured: \$1,016.00 |
| TOVA PERLMAN 165 W 91ST APT 5F NEW YORK CITY NY 10024 | 1599 | 8/26/2009 | 09-12074 | Unsecured: \$3,007.00 |
| WARREN P ATHEY 10180 N RANCHO SONORA DR. ORO VALLEY, AZ 85737 | 1445 | 8/21/2009 | 09-12074 | Unsecured: \$900.00 |
| WAYNE V PFLEDDERER 19295 MONTROSE DR SOUTH BEND IN 46614 | 1059 | 8/13/2009 | 09-12074 | Unsecured: \$623.99 |
| WILLIAM T ROBERTSON, II 2470 SAND RIDGE ROAD JACKSON MS 39211 | 979 | 8/10/2009 | 09-12074 | Unsecured: \$340,089.19 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM |
|---|--------------|------------|----------|------------------------------------|
| YANYONG PRAKALAPAKORN 4316 N WITCHDUCK RD VIRGINIA BEACH VA 23455 | 1574 | 8/25/2009 | 09-12074 | Unsecured: \$108,178.00 |

EXHIBIT D

No Supporting Documentation Claims

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | FILE DATE | AMOUNT OF CLAIM | CASE NO. |
|---|--------------|-----------|-------------------------|----------|
| AARSKAUG, THOMAS KEITH 2466 VIA DE CORTONA HENDERSON NV 89014 | 1062 | 8/13/2009 | Unsecured: \$350,000.00 | 09-12083 |
| AGUILAR-BERMUDEZ, ALFONSO 56 PRINCE LN LAS VEGAS NV 89110 | 1673 | 8/26/2009 | Priority: \$37,800.00 | 09-12083 |
| ALEJANDRO RAMOS 6130 MONTEREY HWY SPACE 47 SAN JOSE CA 95138 | 1666 | 8/26/2009 | Priority: \$30,576.00 | 09-12083 |
| AMBRIZ-CARRANZA, JAIME JOSE 3967 LAMCOME ST. LAS VEGAS NV 89115 | 1676 | 8/26/2009 | Priority: \$54,600.00 | 09-12083 |
| ANDRADE-NUNEZ, LIBRADO 56 PRINCE LN LAS VEGAS NV 89110 | 1672 | 8/26/2009 | Priority: \$37,800.00 | 09-12083 |
| ANDRES FRAGA 1001 N PECOS LAS VEGAS NV 89101 | 1660 | 8/26/2009 | Priority: \$5,760.00 | 09-12083 |
| ARMANDO AGUILAR 1815 BERVILY WAY LAS VEGAS NV 89104 | 1682 | 8/26/2009 | Priority: \$74,880.00 | 09-12083 |
| ARTURO AMAYA ANDACO 3700 STEWARTA #95 LAS VEGAS NV 89110 | 1668 | 8/26/2009 | Priority: \$22,464.00 | 09-12083 |
| ARTURO SANCHEZ 6940 W HAZELWOOD ST PHOENIX AZ 85033 | 1692 | 8/26/2009 | Priority: \$23,887.50 | 09-12084 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | FILE DATE | AMOUNT OF CLAIM | CASE NO. |
|--|--------------|-----------|-----------------------|----------|
| BANDILLA HERNANDEZ MANUEL G 1404 PYRAMID DR LAS VEGAS NV 89108 | 1647 | 8/26/2009 | Priority: \$47,502.00 | 09-12083 |
| BANDILLO SALVADOR 1404 PYRAMID DR LAS VEGAS NV 89108 | 1683 | 8/26/2009 | Priority: \$22,950.00 | 09-12083 |
| BERNABE CRUZ ALTA CICLE DR 204 LAS VEGAS NV 89101 | 2150 | 8/28/2009 | Priority: \$6,500.00 | 09-12083 |
| BORROEL, ARTURO 2715 E BROOKS AVE N. LAS VEGAS NV 89030 | 1685 | 8/26/2009 | Priority: \$34,944.00 | 09-12083 |
| BRUNO VARGAS JR 14676 CARLA JEAN MOREN VALLEY CA 92553 | 1710 | 8/26/2009 | Priority: \$13,837.50 | 09-12079 |
| CARLOS J PENA 3904 ALAMEDA AVENUE LAS VEGAS NV 89110 | 1664 | 8/26/2009 | Priority: \$11,520.00 | 09-12083 |
| CARRASCO, GUADALUPE 1424 SMOKEY GLEN CIR LAS VEGAS NV 89110 | 1654 | 8/26/2009 | Priority: \$49,920.00 | 09-12083 |
| CARRASCO, JUAN R 1424 SMOKEY GLEN CIR LAS VEAS NV 89110 | 1658 | 8/26/2009 | Priority: \$8,736.00 | 09-12083 |
| CARRASCO-M, EDWIGIS 1424 SMOKEY GLEN CR. LAS VEGAS NV 89110 | 1652 | 8/26/2009 | Priority: \$24,960.00 | 09-12083 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | FILE DATE | AMOUNT OF CLAIM | CASE NO. |
|---|--------------|-----------|--|----------|
| CASILLAS-PLASCENCI, ISMAEL 1101 DARTE STREET LAS VEGAS NV 89108 | 1649 | 8/26/2009 | Priority: \$10,800.00 | 09-12083 |
| CESAR EZQUIVEL 1535 E BENMORE LN APT 2 ANAHEIM CA 92805 | 1704 | 8/26/2009 | Priority: \$4,536.00 | 09-12079 |
| CIPRIANO ORTIZ 329 N ROSE ST APT F ANAHEIM CA 92805 | 1705 | 8/26/2009 | Priority: \$18,720.00 | 09-12079 |
| DAVID EARJON FLORES 13832 LA PAT PL #25 WESTMINSTER CA 92683 | 1709 | 8/26/2009 | Priority: \$9,300.00 | 09-12079 |
| DEAVI A CONTRERAS O. 2850 E. BONANZA APT 2139 LAS VEGAS NV 89101 | 1670 | 8/26/2009 | Priority: \$41,850.00 | 09-12083 |
| DOUG OTTO 12607 CHOLLA DR MANCHACA TX 78652 | 853 | 8/10/2009 | Unsecured: \$236.56 | 09-12075 |
| DOWNEY, LARRY W 37774 PEACOCK CIRCLE RANCHO MIRAGE CA 92270 | 954 | 8/10/2009 | Priority: \$10,950.00 Unsecured: \$389,050.00 | 09-12074 |
| DURHAM JR, JOHN E PO BOX 244 MESA AZ 85211 | 847 | 8/10/2009 | | 09-12084 |
| EDGAR ROMO 702 W MONTANA ST TUCSON AZ 85706 | 1687 | 8/26/2009 | Priority: \$32,025.00 | 09-12084 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | FILE DATE | AMOUNT OF CLAIM | CASE NO. |
|--|--------------|-----------|---|----------|
| EFRAIN ESPINOZA 6902 W LEWIS PHOENIX AZ 85035 | 1701 | 8/26/2009 | Priority: \$87,360.00 | 09-12084 |
| ELIAS LEON PELAYO 3601 CAMBRIDGE ST 284 LAS VEGAS NV 89169 | 2382 | 8/31/2009 | Priority: \$20,736.00 | 09-12083 |
| GAMALIEL MORENO 1310 W AJOWAY APT 209 TUCSON AZ 85713 | 1688 | 8/26/2009 | Priority: \$27,450.00 | 09-12084 |
| GARCIA-DAVALOS, CHRISTIAN ANTONIO 1352 LABRADO DRIVE EI LAS VEGAS NV 89142 | 1675 | 8/26/2009 | Priority: \$15,600.00 | 09-12083 |
| GENARO CENICEROS 903 D ST #1 LAS VEGAS NV 89139 | 2151 | 8/28/2009 | Priority: \$3,250.00 | 09-12083 |
| GONZALO SAUCEDO 12005 N 112TH DR YOUNGTOWN AZ 85363 | 1689 | 8/26/2009 | Priority: \$30,240.00 | 09-12084 |
| GRACIA, CARLOS A 4881 S ALBACETE AVE TUCSON AZ 85746 | 1453 | 8/21/2009 | Secured: \$0.00 Priority: \$0.00 Unsecured: \$12,000.00 | 09-12076 |
| GUILLERMO LOPEZ SOTO 4337 N 192 LN LITCHFIELD PARK AZ 85340 | 1702 | 8/26/2009 | Priority: \$49,140.00 | 09-12084 |
| INOCENTE AGUILAR 1815 BEVERLY WAY LAS VEGAS NV 89104 | 1662 | 8/26/2009 | Priority: \$36,480.00 | 09-12083 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | FILE DATE | AMOUNT OF CLAIM | CASE NO. |
|--|--------------|-----------|--|----------|
| JAIME, JOSE I. 3836 HADDOCK N. LAS VEGAS NV 89115 | 2397 | 8/31/2009 | Priority: \$58,320.00 | 09-12083 |
| JESUS GUILLERMO ROMERO C 3601 CAMBRIDGE ST 284 LAS VEGAS NV 89169 | 2388 | 8/31/2009 | Priority: \$22,680.00 | 09-12083 |
| JESUS M ROMO 702 W MONTANA ST TUCSON AZ 85706 | 1691 | 8/26/2009 | Priority: \$37,972.50 | 09-12084 |
| JESUS MANOEL PROVENCIO 2025 N 59 AVE PHOENIX AZ 85035 | 1690 | 8/26/2009 | Priority: \$8,100.00 | 09-12084 |
| JESUS ORNELAS C/O DAVID R. HENRETTY OREGON LAW CENTER 921 SW WASHINGTON ST., SUITE 516 PORTLAND OR 97205 | 2229 | 8/28/2009 | Priority: \$0.00 Unsecured: \$12,443.00 | 09-12075 |
| JESUS RODRIGUEZ C/O DAVID R. HENRETTY OREGON LAW CENTER 921 SW WASHINGTON ST., SUITE 516 PORTLAND OR 97205 | 2222 | 8/28/2009 | Priority: \$0.00 Unsecured: \$7,900.00 | 09-12075 |
| JIMENEZ-ARAMBULA, VICTOR ALFON 1207 CHEROKEE LANE LAS VEGAS NV 89108 | 1669 | 8/26/2009 | Priority: \$13,824.00 | 09-12083 |
| JOHAN PARRA DURAN 1401 N LAMB BLVD 7 227 LAS VEGAS NV 89110 | 2384 | 8/31/2009 | Priority: \$8,640.00 | 09-12083 |
| JORGE GALVEZ 2372 COLEBROOK ST LAS VEGAS NV 89115 | 2398 | 8/31/2009 | Priority: \$50,544.00 | 09-12083 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | FILE DATE | AMOUNT OF CLAIM | CASE NO. |
|--|--------------|-----------|-----------------------|----------|
| JOSE B ESPINOZA 2741 ARROWHEAD ST NORTH LAS VEGAS NV 89030 | 1684 | 8/26/2009 | Priority: \$21,060.00 | 09-12083 |
| JUAN JOSE SOTO F 3700 STEWART #95 LAS VEGAS NV 89110 | 1667 | 8/26/2009 | Priority: \$42,120.00 | 09-12083 |
| JULIO BAÑUELOS 22125 RIVER RD PERRIS CA 92570 | 1711 | 8/26/2009 | Priority: \$4,400.00 | 09-12079 |
| LEON, ARTURO 1737 E. 1ST ST. MESA AZ 85203 | 1693 | 8/26/2009 | Priority: \$71,100.00 | 09-12084 |
| LEON, FRANCISCO 1420 W. 4TH PLACE MESA AZ 85201 | 1696 | 8/26/2009 | Priority: \$53,350.00 | 09-12084 |
| LEON, MARTIN 8027 E 6TH AVE MESA AZ 85208 | 1695 | 8/26/2009 | Priority: \$81,000.00 | 09-12084 |
| LUIS YEPEZ SALINAS 2908 N PECOS RD APT 203 LAS VEGAS NV 89115 | 1674 | 8/26/2009 | Priority: \$34,272.00 | 09-12083 |
| MARRUFO, TILO 1424 SMOKEY GLEN CIR LAS VEGAS NV 89110 | 1681 | 8/26/2009 | Priority: \$18,720.00 | 09-12083 |
| MARTINEZ, ALEJANDRO 1361 IMPERIAL BCH BLVD IMPERIAL BCH CA 91932 | 1232 | 8/17/2009 | | 09-12081 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | FILE DATE | AMOUNT OF CLAIM | CASE NO. |
|--|--------------|-----------|-----------------------|----------|
| MILLER,LLOYD 114 8TH STREET ROSENBERG TX 77471 | 1504 | 8/24/2009 | | 09-12075 |
| MISAEI CARBAJAL 6010 S RANDALL BLVD UNIT 7 TUCSON AZ 85706 | 1686 | 8/26/2009 | Priority: \$16,200.00 | 09-12084 |
| MOYA-HERNANDEZ, RAMON 1695 MARY JANE DRIVE NO E240 LAS VEGAS NV 89115 | 1661 | 8/26/2009 | Priority: \$32,400.00 | 09-12083 |
| NELSON AMBRIZ 4177 JACQUELINE WAY LAS VEGAS NV 89115 | 1659 | 8/26/2009 | Priority: \$52,080.00 | 09-12083 |
| OCTAVIANO SOTO 3700 STEWART # 95 LAS VEGAS NV 89110 | 1665 | 8/26/2009 | Priority: \$39,420.00 | 09-12083 |
| OLIVIO RUIZ P CARMEN LN 24430 MORENO VALE CA 92551 | 1708 | 8/26/2009 | Priority: \$16,225.00 | 09-12079 |
| OSCAR MANZANO 4524 N LAUREL LN GLENDALE AZ 85304 | 1699 | 8/26/2009 | Priority: \$24,000.00 | 09-12084 |
| PADILLA, FERNANDO 332 BERNEL AVE TURLOCK CA 95380 | 705 | 8/5/2009 | | 09-12075 |
| PEDRO SANCHEZ CORTEZ 3600 THOMAS AVE APT 1 NORTH LAS VEGAS NV 89030 | 1671 | 8/26/2009 | Priority: \$31,200.00 | 09-12083 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | FILE DATE | AMOUNT OF CLAIM | CASE NO. |
|--|--------------|-----------|-----------------------|----------|
| PEREZ, SALVADOR 351 W HAMMERHEAD WAY TUCSON AZ 85706 | 1698 | 8/26/2009 | Priority: \$28,224.00 | 09-12084 |
| PEREZ-YANEZ, CRESCENCIO 70875 DILLON RD APT 105 DESERT HOT SPRNGS CA 92241 | 599 | 8/3/2009 | | 09-12074 |
| POLLYCUT, SCOTT C. 446 ALDWYCH RD. EL CAJON CA 92020 | 889 | 8/10/2009 | Priority: \$500.00 | 09-12081 |
| QUEB-F, LUIS F. 3183 BURNHAM AVE. LAS VEGAS NV 89109 | 1650 | 8/26/2009 | Priority: \$26,130.00 | 09-12083 |
| QUEB-NOVELO, GILBERTO 3183 BURNHAM AVE LAS VEGAS NV 89169 | 1651 | 8/26/2009 | Priority: \$33,150.00 | 09-12083 |
| RAMIREZ, JOSE E 1182 W 5TH ST SAN BERNARDINO CA 92411 | 600 | 8/3/2009 | | 09-12076 |
| RINCON-VARGAS, MARIO 225 E. SPENCER N. LAS VEGAS NV 89101 | 1663 | 8/26/2009 | Priority: \$25,608.96 | 09-12083 |
| ROBERTO SAUCEDOR 12005 N 112TH DR YOUNGTOWN AZ 85363 | 1697 | 8/26/2009 | Priority: \$20,160.00 | 09-12084 |
| ROBLEDO, MIGUEL S 3224 E BRODI AVE LAS VEGAS NV 89101 | 1657 | 8/26/2009 | Priority: \$9,360.00 | 09-12083 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | FILE DATE | AMOUNT OF CLAIM | CASE NO. |
|---|--------------|-----------|-----------------------|----------|
| RODIMIRO ROMERO 2025 N 59 AVE PHOENIX AZ 85035 | 1700 | 8/26/2009 | Priority: \$82,134.00 | 09-12084 |
| RODRIGUEZ, EDWIN 2264 PARIVA ST LAS VEGAS NV 89115 | 1677 | 8/26/2009 | Priority: \$11,340.00 | 09-12083 |
| RODRIGUEZ, JOSE L 452 S COOLIDGE AVE STOCKTON CA 95215 | 219 | 7/31/2009 | | Unknown |
| ROJAS LUNA, LUIS 2726 W SAINT GERTRUDE SANTA ANA CA 92704 | 1706 | 8/26/2009 | Priority: \$31,680.00 | 09-12079 |
| ROMERO, ELEAZAR 10308 W ENCANTO BLVD AVONDALE AZ 85323 | 1694 | 8/26/2009 | Priority: \$84,600.00 | 09-12084 |
| SAINZ-PENA, JUAN 3183 BURNHAM AVE. LAS VEGAS NV 89109 | 1655 | 8/26/2009 | Priority: \$51,360.00 | 09-12083 |
| SANCHEZ, JOSE 1424 SMOKEY GLEN CIR LAS VEGAS NV 89110 | 1656 | 8/26/2009 | Priority: \$21,600.00 | 09-12083 |
| SANCHI TRINIDAD CRUS CARMA LN 24430 MORENO VALE CA 92551 | 1707 | 8/26/2009 | Priority: \$5,625.00 | 09-12079 |
| SERGIO CELOYA 4337 N 192 LN LITCHFIELD PARK AZ 85340 | 1703 | 8/26/2009 | Priority: \$65,124.00 | 09-12084 |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | FILE DATE | AMOUNT OF CLAIM | CASE NO. |
|---|--------------|-----------|------------------------|----------|
| SILVA, MANUEL 497 MCKELLER AVE NO 3 LAS VEGAS NV 89119 | 1678 | 8/26/2009 | Priority: \$16,965.00 | 09-12083 |
| TAPIA, JOSE N 5740 N 59TH AVE APT 2099 GLENDALE AZ 85301 | 2393 | 8/31/2009 | Unsecured: \$64,080.00 | 09-12084 |
| TORGE AMBRIZ 4176 OLIVE ST LAS VEGAS NV 89104 | 2396 | 8/31/2009 | Priority: \$46,872.00 | 09-12083 |
| TOVAR ESCUDERO ANTONIO 4177 JACQUELINE WALL LAS VEGAS NV 89115 | 1648 | 8/26/2009 | Priority: \$41,382.00 | 09-12083 |
| VALDEZ, MIGUEL 825 N LAMB APTNO 308 LAS VEGAS NV 89110 | 1653 | 8/26/2009 | Priority: \$21,216.00 | 09-12083 |
| VILLA-PEREZ, AURELIO 4480 SIRIUS AVE NO F145 LAS VEGAS NV 89102 | 1679 | 8/26/2009 | Priority: \$47,520.00 | 09-12083 |
| WILLIAM HUNTER 2500 EASTWOOD DR FT COLLINS CO 80525 | 603 | 8/3/2009 | Unsecured: \$17.06 | 09-12074 |
| WILLIAMS,JUSTIN K 3402 LATHAM AVE EVANS CO 80620 | 642 | 8/4/2009 | | 09-12075 |
| ZEPEDA-C, FERNANDO 2537 E TONOPAH AVE N. LAS VEGAS NV 89030 | 1680 | 8/26/2009 | Priority: \$57,960.00 | 09-12083 |