

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

|                                                                           |   |                                                               |
|---------------------------------------------------------------------------|---|---------------------------------------------------------------|
| <b>IN RE:</b>                                                             | ) |                                                               |
|                                                                           | ) | <b>Chapter 11</b>                                             |
| <b>BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i>,<sup>1</sup></b> | ) | <b>Case No. 09-12074 (KJC)</b>                                |
|                                                                           | ) |                                                               |
| <b>Debtors.</b>                                                           | ) | <b>Jointly Administered</b>                                   |
|                                                                           | ) |                                                               |
|                                                                           | ) | <b>Objection Deadline: December 8, 2009 at 4:00 p.m. (ET)</b> |
|                                                                           | ) | <b>Hearing Date: December 15, 2009 at 1:00 p.m. (ET)</b>      |

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

Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (each, a "Debtor," and 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, D and E to the proposed form of order attached hereto as Exhibit 2 (the "Proposed Order"), and request the Court to enter an order reclassifying, reassigning and/or otherwise modifying such Disputed Claims, as indicated in further detail below and on Exhibits A, B, C, D and E to the Proposed Order. In support of this Objection, the Debtors rely on the Declaration of Paul S. Street in

---

<sup>1</sup> 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.

Support of the Debtors' Fifth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 (the "Street Declaration"), a copy of which is attached hereto as Exhibit 1. In further support, the 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 several amended versions of the Plan and Disclosure Statement since that time. The Court approved the Disclosure Statement by order entered on October 22, 2009 [Docket No. 768]. 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, reclassifying, reassigning and/or otherwise modifying each of the Disputed Claims, as indicated in further detail below and on Exhibits A, B, C, D and E 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.

#### **A. Modified Amount Claims**

12. The Debtors have reconciled the claims identified under the column titled “Objectionable Claim” on Exhibit A to the Proposed Order (the “Modified Amount Claims”) against their books and records. The claimants asserting the Modified Amount Claims asserted an amount that was higher than the amount of liability reflected in the Debtors’ books and records. Consequently, the Debtors believe that the amount of the Modified Amount Claims

should be modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified Claim” on Exhibit A to the Proposed Order. The Debtors believe that Exhibit A to the Proposed Order contains the appropriate amounts of liability for the Modified Amount Claims. Any failure to modify these claims as set forth herein and on Exhibit A to the Proposed Order will result in the applicable claimant receiving an unwarranted recovery against the Debtors’ estates to the detriment of other creditors in these chapter 11 cases.

13. Accordingly, the Debtors hereby object to the Modified Amount Claims and request the Court to enter an order reducing the value of such claims, as provided for on Exhibit A to the Proposed Order.

**B. Modified Amount, Reclassified Claims**

14. The claimants asserting the claims identified under the column titled “Objectionable Claim” on Exhibit B to the Proposed Order (the “Modified Amount, Reclassified Claims”) asserted that all or a portion of their claims are entitled to secured or priority status. After reconciling the Modified Amount, Reclassified Claims (and the materials submitted in support thereof) against their books and records, the Debtors have determined that the priority level of the Modified Amount, Reclassified Claims should be adjusted. Specifically, the Modified Amount, Reclassified Claims are not entitled, under the Bankruptcy Code or otherwise, to the secured or priority status set forth in each claimant’s proof of claim. As a result, the Debtors believe that these claims should be reclassified as indicated in the “Amount and Classification of Modified/Reclassified Claim” column on Exhibit B to the Proposed Order. Any failure to do so would award the claimants undue secured or priority status to the detriment of other creditors in these bankruptcy cases.

15. Additionally, the claimants asserting the Modified Amount, Reclassified Claims asserted an amount that was higher than the amount of liability reflected in the Debtors' books and records. As a result, the Debtors believe the amount of such claims should be modified by reducing or fixing the amounts thereof to the dollar values listed under the column titled "Amount and Classification of Modified/Reclassified Claim" on Exhibit B to the Proposed Order. Any failure to modify these claims as set forth herein and on Exhibit B to the Proposed Order will result in the applicable claimant receiving an unwarranted recovery against the Debtors' estates to the detriment of other creditors of the Debtors' estates.

16. Accordingly, the Debtors hereby object to the Modified Amount, Reclassified Claims and request the Court to enter an order reclassifying and reducing the value of such claims, as provided for on Exhibit B to the Proposed Order.

**C. Modified Amount, Wrong Debtor Claims**

17. The claims listed on Exhibit C to the Proposed Order (the "Modified Amount, Wrong Debtor Claims") were filed by the claimants against the Debtors identified by the case numbers listed under the column titled "Objectionable Claims" on Exhibit C to the Proposed Order. After reviewing their books and records, the Debtors believe that they have determined the appropriate Debtors that the Modified Amount, Wrong Debtor Claims should have been filed against. As a result, the Debtors have listed a new case number for each of these claims under the column titled "Case No. for Modified/Reassigned Claim" on Exhibit C to the Proposed Order. The Debtors believe that any failure to reassign the Modified Amount, Wrong Debtor Claims to the correct Debtor entities would result in claims being improperly asserted against the estates of certain Debtors.

18. In addition, the claimants asserting the Modified Amount, Wrong Debtor Claims asserted an amount that was higher than the amount of liability reflected in the Debtors' books and records. As a result, the Debtors believe that the amount of these claims should be modified by reducing or fixing the amount to the dollar values listed under the column titled "Amount and Classification of Modified/Reassigned Claim" on Exhibit C to the Proposed Order. Any failure to modify these claims in this manner will result in the applicable claimant receiving an unwarranted recovery against the Debtors' estates to the detriment of other creditors in these chapter 11 cases.

19. Accordingly, the Debtors hereby object to the Modified Amount, Wrong Debtor Claims and request the Court to enter an order reassigning them to the appropriate case numbers and reducing the amounts thereof, as provided for on Exhibit C to the Proposed Order.

**D. Reclassified, Wrong Debtor Claims**

20. The claimants asserting the claims identified under the column titled "Objectionable Claim" on Exhibit D to the Proposed Order (the "Reclassified, Wrong Debtor Claims") asserted that all or a portion of their claims are entitled to secured or priority status. After reconciling the Reclassified, Wrong Debtor Claims (and the materials submitted in support thereof) against their books and records, the Debtors have determined that the priority level of these claims should be adjusted. Specifically, these claims are not entitled, under the Bankruptcy Code or otherwise, to the secured or priority status set forth in each claimant's proof of claim. The Debtors therefore believe that such claims should be reclassified as indicated in the "Amount and Classification of Reclassified/Reassigned Claim" column on Exhibit D to the Proposed Order. Any failure to do so would award the claimants undue secured or priority status to the detriment of other creditors of these bankruptcy estates.

21. Also, the Reclassified, Wrong Debtor Claims were filed by the claimants against the Debtors identified by the case numbers listed under the column titled “Objectionable Claims” on Exhibit D. After reviewing their books and records, the Debtors believe that they have determined the correct Debtor entities that these claims should have been filed against. Consequently, the Debtors have listed a new case number for each Reclassified, Wrong Debtor Claim under the column titled “Case No. for Reclassified/Reassigned Claim” on Exhibit D to the Proposed Order. The Debtors believe that any failure to reassign these claims in this manner would lead to claims being improperly asserted against incorrect Debtor entities.

22. Accordingly, the Debtors hereby object to the Reclassified, Wrong Debtor Claims and request the Court to enter an order reclassifying such claims and reassigning them to the appropriate case numbers, as provided for on Exhibit D to the Proposed Order.

**E. Modified Amount, Reclassified, Wrong Debtor Claims**

23. The claimants asserting the claims identified under the column titled “Objectionable Claim” on Exhibit E to the Proposed Order (the “Modified Amount, Reclassified, Wrong Debtor Claims”) asserted that all or a portion of their claims are entitled to secured or priority status. After reconciling the Modified Amount, Reclassified, Wrong Debtor Claims (and the materials submitted in support thereof) against their books and records, the Debtors have determined that the priority level of these claims should be adjusted. Specifically, these claims are not entitled, under the Bankruptcy Code or otherwise, to the secured or priority status set forth in each claimant’s proof of claim. The Debtors therefore believe that such claims should be reclassified as indicated in the “Amount and Classification of Modified/Reclassified/Reassigned Claim” column on Exhibit E to the Proposed Order. Any failure to do so would award the claimants undue secured or priority status.

24. Additionally, the claimants asserting the Modified Amount, Reclassified, Wrong Debtor Claims asserted an amount that was higher than the amount of liability reflected in the books and records of the Debtors. As a result, the amount of these claims should be modified by reducing or fixing the amount to the dollar values listed under the column titled “Amount and Classification of Modified/Reclassified/Reassigned Claim” on Exhibit E to the Proposed Order. Any failure to modify these claims in this manner would result in the applicable claimant receiving an unwarranted recovery against the Debtors’ estates.

25. Furthermore, the Modified Amount, Reclassified, Wrong Debtor Claims were filed by the claimants against the Debtors identified by the case numbers listed under the column titled “Objectionable Claims” on Exhibit E. After reviewing their books and records, the Debtors believe that they have determined the appropriate Debtors that these claims should have been filed against. Therefore, the Debtors have listed a new case number for each of these claims under the column titled “Case No. for Modified/Reclassified/Reassigned Claim” on Exhibit E to the Proposed Order. Any failure to reassign these claims to the appropriate Debtors would result in claims being improperly asserted against certain Debtor entities.

26. Accordingly, the Debtors hereby object to the Modified Amount, Reclassified, Wrong Debtor Claims and request the Court to enter an order reclassifying and reducing the value of such claims and reassigning them to the appropriate case numbers, as provided for on Exhibit E to the Proposed Order.

#### **RESERVATION OF RIGHTS**

27. 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

28. 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.

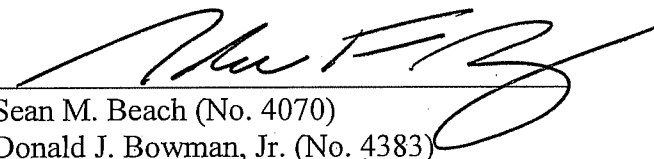
*Remainder of page intentionally left blank*

## 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  
November 13, 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

Facsimile: 302.571.1253

---- and ----

GIBSON, DUNN & CRUTCHER LLP

Michael A. Rosenthal (admitted *pro hac vice*)

Matthew K. Kelsey (admitted *pro hac vice*)

Saeed M. Muzumdar (admitted *pro hac vice*)

200 Park Ave, 47th Floor

New York, NY 10166-0193

Telephone: 212.351.4000

Facsimile: 212.351.4035

Aaron G. York (admitted *pro hac vice*)

Jeremy L. Graves (admitted *pro hac vice*)

2100 McKinney Ave, Suite 1100

Dallas, TX 75201-6911

Telephone: 214.698.3100

Facsimile: 214.571.2900

ATTORNEYS FOR DEBTORS  
AND DEBTORS IN POSSESSION

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

|                                                |   |                                                               |
|------------------------------------------------|---|---------------------------------------------------------------|
| <b>In re:</b>                                  | ) |                                                               |
|                                                | ) | <b>Chapter 11</b>                                             |
|                                                | ) |                                                               |
| <b>BUILDING MATERIALS HOLDING</b>              | ) | <b>Case No. 09-12074 (KJC)</b>                                |
| <b>CORPORATION, <i>et al.</i>,<sup>1</sup></b> | ) |                                                               |
|                                                | ) | <b>Jointly Administered</b>                                   |
| <b>Debtors.</b>                                | ) |                                                               |
|                                                | ) | <b>Objection Deadline: December 8, 2009 at 4:00 p.m. (ET)</b> |
|                                                | ) | <b>Hearing Date: December 15, 2009 at 1:00 p.m. (ET)</b>      |

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

TO: (I) THE OFFICE OF THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE; (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' Fifth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1** (the "Objection").

**PLEASE TAKE FURTHER NOTICE** that any responses (each, a "Response") to the attached Objection must be filed with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801 on or before **4:00 p.m (ET) on December 8, 2009** (the "Response Deadline"). 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.

---

<sup>1</sup> 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:

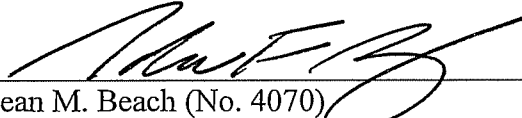
- (a) a caption setting forth the name of the Bankruptcy Court, the case number and the title of the Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the Disputed Claim, if applicable;
- (c) a concise statement setting forth the 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 DECEMBER 15, 2009 AT 1:00 P.M. (ET) BEFORE THE HONORABLE KEVIN J. CAREY AT THE BANKRUPTCY COURT, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DELAWARE 19801.**

**PLEASE TAKE FURTHER NOTICE** that if you fail to respond on or before the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or a hearing.

Dated: Wilmington, Delaware  
November 13, 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 Street, 17th Floor  
P.O. Box 391  
Wilmington, Delaware 19899-0391  
Telephone: (302) 571-6600  
Facsimile: (302) 571-1253

----and----

GIBSON, DUNN & CRUTCHER LLP  
Michael A. Rosenthal (admitted *pro hac vice*)  
Matthew K. Kelsey (admitted *pro hac vice*)  
Sae M. Muzumdar (admitted *pro hac vice*)  
200 Park Avenue, 47th Floor  
New York, New York 10166-0193  
Telephone: (212) 351-4000  
Facsimile: (212) 351-4035

Aaron G. York (admitted *pro hac vice*)  
Jeremy L. Graves (admitted *pro hac vice*)  
2100 McKinney Avenue, Suite 1100  
Dallas, Texas 75201-6911  
Telephone: (214) 698-3100  
Facsimile: (214) 571-2900

ATTORNEYS FOR THE DEBTORS  
AND DEBTORS-IN-POSSESSION

**EXHIBIT 1**

Street Declaration

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

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

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

I, Paul S. Street, pursuant to 28 U.S.C. § 1746, 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' Fifth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the

---

<sup>1</sup> 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.

Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1 (the “Objection”),<sup>2</sup> 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’ estates in these chapter 11 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 “Modified Amount Claims”, “Modified Amount, Reclassified Claims”, “Modified Amount, Wrong Debtor Claims”, “Reclassified, Wrong Debtor Claims” and “Modified Amount, Reclassified, Wrong Debtor Claims”, as defined in the Objection and identified respectively on Exhibits A, B, C, D and E to the Proposed Order.

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

5. The Debtors have reviewed their books and records and determined that the claims identified on Exhibit A to the Proposed Order should be modified to the amounts listed therein. Accordingly, to prevent the claimants from receiving an unwarranted recovery against the Debtors’ estates, to the detriment of other creditors in these cases, the Debtors seek to reduce the value of the Modified Amount Claims, as provided for on Exhibit A to the Proposed Order.

---

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

6. The Debtors have reviewed their books and records and determined that the claims identified on Exhibit B to the Proposed Order should be modified and reclassified as provided for therein in order to prevent the claimants from receiving an unwarranted recovery and undue secured or priority status to the detriment of other creditors of the Debtors' estates. As a result, the Debtors seek to both reduce the value of and reclassify the Modified Amount, Reclassified Claims.

7. After reviewing their books and records, the Debtors have determined that the claims listed on Exhibit C to the Proposed Order were filed against the wrong Debtor entity. The Debtors therefore seek to reassign the Modified Amount, Wrong Debtor Claims to the case numbers for the appropriate Debtor entities in order to prevent the claims from being improperly asserted against certain Debtor entities. The Debtors have also determined, after a review of their books and records, that the Modified Amount, Wrong Debtor Claims should be modified to the amounts listed on Exhibit C to the Proposed Order in order to prevent the claimants from receiving an unwarranted recovery from the Debtors' estates.

8. The Debtors have reviewed their books and records and determined that the claims identified on Exhibit D to the Proposed Order should be reclassified as set forth therein in order to prevent the claimants from receiving undue secured or priority status. The Debtors have also determined that the Reclassified, Wrong Debtor Claims were filed against the incorrect Debtor entity. Therefore, in an effort to prevent the claimants from receiving undue secured or priority status and a recovery against the incorrect Debtor entity, the Debtors seek to reclassify the Reclassified, Wrong Debtor Claims and assign them to the case numbers for the appropriate Debtor entities.

9. After a review of their books and records, the Debtors have determined that, in order to prevent the claimants asserting the Modified Amount, Reclassified, Wrong Debtor Claims from receiving an unwarranted recovery, undue secured or priority status and a recovery against the estate of the incorrect Debtor entity, it is necessary to reduce in value, reclassify and reassign to the case numbers for the appropriate Debtor entities the Modified Amount, Reclassified, Wrong Debtor Claims, as provided for on Exhibit E to the Proposed Order.

*Signature page follows*

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

Executed on November 13 th, 2009

  
\_\_\_\_\_  
Paul S. Street

**EXHIBIT 2**

Proposed Order

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

**IN RE:**

**BUILDING MATERIALS HOLDING  
CORPORATION, *et al.*,**<sup>1</sup>

**Debtors.**

) **Chapter 11**

) **Case No. 09-12074 (KJC)**

) **Jointly Administered**

) **Ref. Docket No. \_\_\_\_\_**

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

Upon consideration of the fifth omnibus (substantive) objection (the "Objection")<sup>2</sup> of the above-captioned debtors and debtors in possession (each, a "Debtor," and 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"), reclassifying, reassigning and/or otherwise modifying the Disputed Claims, as provided for on Exhibits A, B, C, D and E 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

---

<sup>1</sup> 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.

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

requested in the Objection is in the best interests of 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 the attached Exhibit A are hereby modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified Claim” on Exhibit A hereto.
3. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit B are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reclassified Claim” on Exhibit B hereto and (ii) reclassified to the priority levels indicated under the column titled “Amount and Classification of Modified/Reclassified Claim” on the attached Exhibit B.
4. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit C are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reassigned Claim” on Exhibit B hereto and (ii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled “Case No. for Modified/Reassigned Claim” on the attached Exhibit C.
5. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit D

are hereby (i) reclassified to the priority levels indicated under the column titled “Amount and Classification of Reclassified/Reassigned Claim” on Exhibit D hereto and (ii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled “Case No. for Reclassified/Reassigned Claim” on the attached Exhibit D.

6. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit E are hereby (i) modified by reducing or fixing the amounts of such claims to the dollar values listed under the column titled “Amount and Classification of Modified/Reclassified/Reassigned Claim” on Exhibit E hereto, (ii) reclassified to the priority levels indicated under the column titled “Amount and Classification of Modified/Reclassified/Reassigned Claim” on the attached Exhibit E and (iii) reassigned to the case numbers (and corresponding Debtor) indicated under the column titled “Case No. for Modified/Reclassified/Reassigned Claim” on Exhibit E hereto.

9. 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.

10. 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.

11. 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  
December \_\_\_\_\_, 2009

---

Kevin J. Carey  
Chief United States Bankruptcy Judge

**EXHIBIT A**

Modified Amount Claims

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

| NAME AND ADDRESS OF CLAIMANT                                                                           | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                |                                             | MODIFIED CLAIM                                                                                                                                                                                                                                                                                                                                       |  |
|--------------------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                                                                                                        |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM | AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM | REASON FOR MODIFICATION                                                                                                                                                                                                                                                                                                                              |  |
| AMERICAN BUILDING SUPPLY, INC.<br>P O BOX 293030<br>SACRAMENTO CA 95829                                | 2255         | 8/31/2009  | 09-12075 | Priority: \$5,558.74               | Priority: \$5,138.35                        | Based on review of supporting documentation filed with the claim and the Debtors' books and records, the claim excludes a credit to the Debtors in the amount of \$420.39. Accordingly, the claim should be reduced by that amount.                                                                                                                  |  |
| BLOCH LUMBER COMPANY<br>ATTN JAN JERRICK CONTROLLER<br>123 NORTH WACKER SUITE 1350<br>CHICAGO IL 60606 | 1521         | 8/24/2009  | 09-12075 | Priority: \$35,687.70              | Priority: \$35,258.46                       | Based on review of supporting documentation filed with the claim and the Debtors' books and records, the claim excludes a credit to the Debtors in the amount of \$429.24. Accordingly, the claim should be reduced by that amount.                                                                                                                  |  |
| CASTLE DOOR & MILLWORK, INC.<br>7400 SAND STREET BLDG 20<br>FT WORTH TX 76118                          | 2416         | 8/31/2009  | 09-12075 | Unsecured: \$42,060.00             | Unsecured: \$26,520.00                      | Based on review of supporting documentation filed with the Claim, the invoices included with the proof of claim only support a total claim of \$14,660. As such, the Debtors object to \$27,380 based on no liability. Based on review of the Debtors' books and records, the amount due is \$26,520.00. As such, the Debtors object to \$15,540.00. |  |
| CLARENDON AMERICA INS CO<br>MIDLANDS CLAIM ADMINISTRATORS<br>PO BOX 23198<br>OKLAHOMA CITY OK 73123    | 2253         | 8/31/2009  | 09-12081 | Unsecured: \$5,000.00              | Unsecured: \$2,187.50                       | Based on review of the Debtor's books and records, the Debtor shows an amount of \$2,187.50 due to this Claimant, which represents their portion of the applicable deductible being shared with Lloyds. As such, the Debtors object to \$2,812.50 of this claim based on no liability.                                                               |  |
| CLARENDON AMERICA INS CO<br>MIDLANDS CLAIM ADMINISTRATORS<br>PO BOX 23198<br>OKLAHOMA CITY OK 73123    | 2307         | 8/31/2009  | 09-12081 | Unsecured: \$2,944.50              | Unsecured: \$1,962.94                       | Based on review of the Debtor's books and records, the Debtor shows an amount of \$1,962.94 due to this Claimant, which represents their portion of the applicable deductible being shared with Lloyds. As such, the Debtors object to \$981.56 of this claim based on no liability.                                                                 |  |

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

| NAME AND ADDRESS OF CLAIMANT                                                                                     | CLAIM NUMBER | DATE FILED | OBJECTIONABLE CLAIM |                                    | MODIFIED CLAIM                              |                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------|--------------|------------|---------------------|------------------------------------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                  |              |            | CASE NO.            | AMOUNT AND CLASSIFICATION OF CLAIM | AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM | REASON FOR MODIFICATION                                                                                                                                                                                                                                                                                             |
| COLONIAL PACIFIC LEASING CORPORATION<br>ATTN: TONY SHEBEK<br>1010 THOMAS EDISON BLVD SW<br>CEDAR RAPIDS IA 52404 | 1023         | 8/11/2009  | 09-12081            | Unsecured: \$41,275.04             | Unsecured: \$3,440.04                       | Based on review of supporting documentation filed with the claim, claim asserts damages based on guaranteed purchase option in the amount of \$37,835.00. As the forklift (Serial #4570) was picked up by a transportation company arranged by GE Capital on 7/24/2009, the claim should be reduced by that amount. |
| COLONIAL PACIFIC LEASING CORPORATION<br>ATTN: TONY SHEBEK<br>1010 THOMAS EDISON BLVD SW<br>CEDAR RAPIDS IA 52404 | 1024         | 8/11/2009  | 09-12081            | Unsecured: \$41,275.04             | Unsecured: \$3,440.04                       | Based on review of supporting documentation filed with the claim, claim asserts damages based on guaranteed purchase option in the amount of \$37,835.00. As the forklift (Serial #4563) was picked up by a transportation company arranged by GE Capital on 7/21/09, the claim should be reduced by that amount.   |
| COLONIAL PACIFIC LEASING CORPORATION<br>ATTN: TONY SHEBEK<br>1010 THOMAS EDISON BLVD SW<br>CEDAR RAPIDS IA 52404 | 1025         | 8/11/2009  | 09-12081            | Unsecured: \$41,963.23             | Unsecured: \$4,128.04                       | Based on review of supporting documentation filed with the claim, claim asserts damages based on guaranteed purchase option in the amount of \$37,835.00. As forklift (Serial #4571) was picked up by a transportation company arranged by GE Capital on 7/24/2009, the claim should be reduced by that amount.     |
| DE LAGE LANDEN FINANCIAL SERVICES INC<br>1111 OLD EAGLE SCHOOL ROAD<br>WAYNE PA 19087                            | 2161         | 8/28/2009  | 09-12074            | Unsecured: \$266,517.77            | Unsecured: \$42,846.64                      | Based on review of supporting documentation filed with the claim, the claimant included rejection damages for equipment being leased pursuant to agreements which have not been rejected and for which no amounts are owed. As such, claim should be reduced to damages in the amount of \$42,846.64.               |
| EXTERIOR WOOD INC<br>PO BOX 206<br>WASHOUGAL WA 98671                                                            | 413          | 8/3/2009   | 09-12075            | Priority: \$6,584.78               | Priority: \$6,248.27                        | Based on review of supporting documentation filed with the claim, the claim includes the amount of \$235.51 owed for unearned discounts taken, however no support exists to verify this assertion. In addition, the amount of \$101.00 supporting the claim was paid (check #1000143976 on 06/08/2009).             |

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

| NAME AND ADDRESS OF CLAIMANT                                                                                                               | CLAIM NUMBER | DATE FILED | OBJECTIONABLE CLAIM |  | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM              |  | AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM     | MODIFIED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|---------------------|--|----------|-------------------------------------------------|--|-------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                            |              |            |                     |  |          |                                                 |  |                                                 |                | REASON FOR MODIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| GLASSCRAFT DOOR COMPANY<br>2002 BRITTMORE ROAD<br>HOUSTON TX 77043                                                                         | 777          | 8/6/2009   |                     |  | 09-12075 | Priority: \$34,593.03<br>Unsecured: \$13,102.45 |  | Priority: \$33,443.83<br>Unsecured: \$13,102.45 |                | Based on review of supporting documentation filed with the claim and the Debtors' books and records, the claim excludes a credit to the Debtors in the amount of \$1149.20. Accordingly, the claim should be reduced by that amount.                                                                                                                                                                                                                                      |
| LAINER ONE, L.P. (MASSIE & CO.)<br>RICK & DEBBIE MASSIE, MASSIE KIDS IV<br>PROPERTIES LLC, ET AL<br>1801 TRIBUTE RD<br>SACRAMENTO CA 95818 | 2127         | 8/28/2009  |                     |  | 09-12075 | Unsecured: \$241,627.55                         |  | Unsecured: \$231,716.45                         |                | Based on review of supporting documentation filed with the claim, the claimant is claiming the allowed amount under section 502(b)(6) of the Bankruptcy Code, which the greater of 1 year or 15% of the remaining lease term and prepetition rent. As such, \$231,716.45 owed for one year of rent and prepetition rent is a general unsecured claim.                                                                                                                     |
| MERITAGE HOMES<br>1800 SUTTER STREET, SUITE 500<br>CONCORD CA 94520                                                                        | 2471         | 8/31/2009  |                     |  | 09-12077 | Unsecured: \$22,604.50                          |  | Unsecured: \$1,634.50                           |                | Based on review of supporting documentation filed with the claim, the Debtors disagree that their work was defective and that it caused the alleged damage. Based on review of the Debtors' books and records, the Debtor shows an amount of \$1,634.50 due to this Claimant. As such, the Debtors object to \$20,970 of this claim based on no liability.                                                                                                                |
| NORTH PARK, LLC<br>9061 SANTA MONICA BOULEVARD<br>LOS ANGELES CA 90069                                                                     | 2592         | 8/31/2009  |                     |  | 09-12083 | Unsecured: \$161,177.00                         |  | Unsecured: \$91,448.00                          |                | Claimant asserts claim in amount of \$161,777 on account of a) rent due under a lease agreement thru 8/31/09 in the amount of \$91,448 and b) termination damages in the amount of \$69,729. However, the lease agreement does not provide basis for asserting termination damages. Moreover, section 502(b)(6) of the Bankruptcy Code caps the claims at the greater of 1 year or 15% of the remaining lease term. Accordingly, the claim should be reduced to \$91,448. |
| SECAP<br>C/O PITNEY BOWES INC<br>ATTN RECOVERY DEPT<br>27 WATERVIEW DR<br>SHELTON CT 06484                                                 | 64           | 7/14/2009  |                     |  | 09-12074 | Unsecured: \$3,984.34                           |  | Unsecured: \$2,884.83                           |                | Based on review of supporting documentation filed with the claim, the claim included potential cost of recovering the leased equipment in the amount of \$1,099.51. As the postage machine (Serial # 3070926) was picked up by Express Business Systems on August 31, 2009, the claim should be reduced accordingly.                                                                                                                                                      |

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

| OBJECTIONABLE CLAIM                                                                                                                           |              |            | MODIFIED CLAIM |                                                |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|----------------|------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME AND ADDRESS OF CLAIMANT                                                                                                                  | CLAIM NUMBER | DATE FILED | CASE NO.       | AMOUNT AND CLASSIFICATION OF CLAIM             | AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM    | REASON FOR MODIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| SOUTHWEST MOULDING CO. LP<br>ATTN: CLAYTON D KETTER<br>AKIN GUMP STRAUSS HAUER & FELD LLP<br>1700 PACIFIC AVE, STE 1400<br>DALLAS TX 75201    | 1516         | 8/24/2009  | 09-12075       | Priority: \$31,859.65<br>Unsecured: \$1,226.26 | Priority: \$31,760.29<br>Unsecured: \$1,185.11 | Based on review of supporting documentation filed with the claim, the claim includes \$30.76 owed for fuel charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$30.76 of the claim is reclassified to general unsecured. In addition, based on review of the Debtor's books and records, \$34.30 of this claim represents invoices for goods received post petition: invoice 350344 for \$34.30 received on 06/16/09, and the claim excludes credits of \$106.21. |
| SRC OATES, LLC<br>C/O THEODORE A. COHEN<br>SHEPPARD MULLIN RICHTER & HAMPTON LLP<br>333 SOUTH HOPE STREET, 48TH FLOOR<br>LOS ANGELES CA 90071 | 2350         | 8/31/2009  | 09-12079       | Unsecured: \$391,420.57                        | Unsecured: \$186,061.03                        | Based on review of supporting documentation filed with the claim, the claimant is claiming more than the allowed amount under section 502(b)(6) of the Bankruptcy Code, which the greater of 1 year or 15% of the remaining lease term. As such, claim should be reduced to \$186,061.03, which represents \$184,986.29 for one year of rent and \$1,074.74 for repair costs.                                                                                                                                                                                                           |
| T R MILLWORK<br>P.O. BOX 5717<br>MARYSVILLE CA 95901                                                                                          | 1542         | 8/24/2009  | 09-12075       | Priority: \$12,533.92                          | Priority: \$11,587.82                          | Based on review of the Debtors' books and records, the claim includes \$946.10 owed for goods or services which were received post petition on 6/18/2009. As such, claims should be reduced accordingly.                                                                                                                                                                                                                                                                                                                                                                                |
| THUNDERHEAD HOLDINGS LP<br>7887 SAN FELIPE, SUITE 237<br>HOUSTON TX 77063                                                                     | 2461         | 8/31/2009  | 09-12075       | Unsecured: \$197,558.96                        | Unsecured: \$166,848.44                        | Based on review of supporting documentation filed with the claim, the claimant is asserting a claim for repair costs in the amount of \$34,710. However, claimant does not provide documents to support damage claim.                                                                                                                                                                                                                                                                                                                                                                   |

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

| NAME AND ADDRESS OF CLAIMANT                                                 | CLAIM NUMBER | DATE FILED | OBJECTIONABLE CLAIM |                                                | MODIFIED CLAIM                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------------------|--------------|------------|---------------------|------------------------------------------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                              |              |            | CASE NO.            | AMOUNT AND CLASSIFICATION OF CLAIM             | AMOUNT AND CLASSIFICATION OF MODIFIED CLAIM    | REASON FOR MODIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| TWC ARCHITECTURAL MOULDINGS LTD<br>8523 NE LOOP #410<br>SAN ANTONIO TX 78219 | 907          | 8/10/2009  | 09-12075            | Priority: \$6,906.06<br>Unsecured: \$27,305.41 | Priority: \$5,017.44<br>Unsecured: \$29,173.18 | Based on review of supporting documentation filed with the claim, the claim includes \$1,649.72 owed for goods which were received outside the 20 days prior to the petition date, and \$225.00 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,874.72 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, \$20.85 of this claim represents goods not received. For Invoice #0000090013 in the amount of \$757.40, the debtors' books and records show good received in the amount of \$743.50 on 6/12/2009. For invoice #0000089110 in the amount of \$566.95, debtors' books and records show goods received in amount of \$560.00 on 5/05/2009. Therefore, the Debtors object to \$20.85 of the claim. |

**EXHIBIT B**

Modified Amount, Reclassified Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| NAME AND ADDRESS OF CLAIMANT                                                                 | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                            |                                                          | MODIFIED AND RECLASSIFIED CLAIM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | REASON FOR MODIFICATION AND RECLASSIFICATION |
|----------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------|
|                                                                                              |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM             | AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                                              |
| AMERICAN STONE SALES INC<br>4040 S 300 W<br>SALT LAKE CITY UT 84107                          | 452          | 8/3/2009   | 09-12079 | Priority: \$3,831.84<br>Unsecured: \$13,999.33 | Priority: \$2,550.54<br>Unsecured: \$6,446.17            | Based on review of supporting documentation filed with the claim, the claim includes \$249.54 owed for taxes, \$300 owed for freight, and \$240 owed for other fees and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$789.54 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim excludes a credit of \$129.30, the claim includes finance charges of \$33.26, which the Debtors do not pay in the ordinary course of business, insufficient supporting documentation for \$1397.26, and \$3442.80 of the claim has been satisfied pursuant to: check #4400001443 on 10/22/09. In addition, based on review of supporting documentation filed with the claim, the claimed amount totals \$17831.17 but includes support for only \$13999.33. Based on the Debtors' books and records the amount of the claims should be \$13999.33. As such, the Debtors hereby object to \$8834 of the claim. |  |                                              |
| APPLE EXTERMINATING, INC.<br>2756 N. GREEN VALLEY PARKWAY<br>SUITE 418<br>HENDERSON NV 89014 | 1253         | 8/17/2009  | 09-12083 | Priority: \$4,332.60<br>Unsecured: \$10,928.84 | Unsecured: \$9,087.74                                    | Based on review of supporting documentation filed with the claim, the claim includes \$4332.60 owed for services and goods received within the 20 days prior to the petition date are valid priority claims. As such, \$4332.60 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim and received from the vendor, \$96.70 of the claim has been withdrawn by the vendor, \$175.75 is objected to due to a difference in the claim and Debtors' books and records, and \$5901.25 of the claim has been satisfied pursuant to: check #59000068383 on 09/15/09, and check #5900003641 on 12/17/2008. As such, the Debtors hereby object to \$6173.70 of the claim.                                                                                                                                                                                                                                                                                                                                                           |  |                                              |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| NAME AND ADDRESS OF CLAIMANT                                                                                                                               | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                |                                                          | MODIFIED AND RECLASSIFIED CLAIM |  | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|----------------------------------------------------------|---------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                            |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM | AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM |                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| ASSOCIATED MATERIALS INC D/B/A ALSIDE<br>C/O DAMON MOREY LLP ATTN BETH A BIVONA<br>THE AVANT BUILDING - SUITE 1200<br>200 DELAWARE AVE<br>BUFFALO NY 14202 | 44           | 7/15/2009  | 09-12077 | Priority: \$55,557.30              | Priority: \$8,995.74<br>Unsecured: \$5,711.94            |                                 |  | Based on review of supporting documentation filed with the claim, the claimed amount totals \$55,557.30, but includes no supporting documentation for this amount. Based on the Debtors books and records the amount owed is \$14,707.68. This amount includes \$5,711.94 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$5,711.94 of the claim is reclassified to general unsecured and the Debtors object to \$40,849.62 of the claim based on insufficient documentation.                                                                                                              |
| BARTON TOOL SALES<br>415 LANTANA DR<br>ARLINGTON TX 76018                                                                                                  | 881          | 8/10/2009  | 09-12075 | Priority: \$3,256.44               | Priority: \$1,550.82<br>Unsecured: \$1,456.77            |                                 |  | Based on review of supporting documentation filed with the claim, the claim includes \$873.88 owed for goods which were received outside the 20 days prior to the petition date, \$543.50 owed for services, and \$39.39 owed for freight, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1456.77 of the claim is reclassified to general unsecured. In addition, \$77.90 included with the claim was paid (check #1100001188 on 07/13/2009). And based on review of Debtors books and records, \$157.25 of the claim was received post petition on 6/17/09. As such, the Debtors hereby object to \$248.85 of the claim based upon satisfaction and post petition status. |
| BOYETT PETROLEUM<br>P.O. BOX 3748<br>MODESTO CA 93552                                                                                                      | 1581         | 8/25/2009  | 09-12075 | Priority: \$4,092.20               | Priority: \$1,521.71<br>Unsecured: \$2,413.10            |                                 |  | Based on review of supporting documentation filed with the claim, the claim includes \$2413.10 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2413.10 of the claim is reclassified to general unsecured. In addition, \$157.39 of the claim is for finance charges. The Debtors do not pay finance charges in the ordinary course of business, therefore the Debtors object to \$157.39 of the priority claim based on no liability.                                                                                                                                                     |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| NAME AND ADDRESS OF CLAIMANT                                             | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                         |                                                          | MODIFIED AND RECLASSIFIED CLAIM |  | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------|--------------|------------|----------|---------------------------------------------|----------------------------------------------------------|---------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                          |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM          | AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM |                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| BRANNON TIRE CORP<br>PO BOX 2496<br>STOCKTON CA 95201                    | 1482         | 8/24/2009  | 09-12075 | Priority: \$2,480.00                        | Priority: \$240.00<br>Unsecured: \$1,190.00              |                                 |  | Based on review of supporting documentation filed with the claim, the claim includes \$380 owed for goods which were received outside the 20 days prior to the petition date, \$900 owed for services, and \$10 owed for fuel/energy charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1190 of the claim is reclassified to general unsecured. Based on review of the Debtor's books and records, the claim includes another \$1050 which the Debtors do not have as owing to the Claimant. As such, the Debtors object to \$1050 of the claim based on no liability. |
| BREITHAUER OIL CO<br>PO BOX 1299<br>HILLSBORO OR 97123                   | 1121         | 8/14/2009  | 09-12075 | Priority: \$5,406.64<br>Unsecured: \$163.42 | Priority: \$4,195.62<br>Unsecured: \$1,211.02            |                                 |  | Based on review of supporting documentation filed with the claim, the claim includes \$1195.27 owed for taxes, and \$15.75 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1211.02 of the claim is reclassified to general unsecured. In addition, the claim includes finance charges of \$163.42. The Debtors do not pay finance charges in the ordinary course of business, therefore the Debtors object to \$163.42 of the claim based on no liability.                                                                                              |
| BRINGARD MILL & MOULDING<br>2066 WEST 2200 SOUTH<br>WEST VALLEY UT 84119 | 782          | 8/7/2009   | 09-12075 | Priority: \$3,024.00                        | Unsecured: \$3,020.54                                    |                                 |  | Based on review of supporting documentation filed with the claim, the claim includes \$3020.54 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only the goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3020.54 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claimed amount appears to have been miscalculated by a total amount of \$3.46. As such, the Debtors object to \$3.46 based on no liability.                                               |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| NAME AND ADDRESS OF CLAIMANT                                         | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                            |                                                          | MODIFIED AND RECLASSIFIED CLAIM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  | REASON FOR MODIFICATION AND RECLASSIFICATION |
|----------------------------------------------------------------------|--------------|------------|----------|------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------|
|                                                                      |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM             | AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                                              |
| BUILDING CONCEPTS, INC.<br>1478 4TH ST<br>MINDEN NV 89423            | 720          | 8/5/2009   | 09-12075 | Priority: \$1,030.00<br>Unsecured: \$142.78    | Unsecured: \$1,075.60                                    | Based on review of supporting documentation filed with the claim, the claim includes \$1030 owed for services and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1030 of the claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claim includes finance charges of \$97.18. The Debtors do not pay finance charges in the ordinary course of business, therefore the Debtors object to \$97.18 of the claim. |  |                                              |
| CONSTRUCTION MONITOR<br>PO BOX 2202<br>CEDAR CITY UT 84721           | 2196         | 8/28/2009  | 09-12075 | Priority: \$972.18                             | Unsecured: \$964.18                                      | Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, the invoices submitted supporting the \$972.18 claim amount sum to \$964.18. As such, the Debtors hereby object to \$8.00 of the claim based on miscalculation of invoices.            |  |                                              |
| CORE MATERIALS DISTRIBUTION<br>P.O. BOX 28093<br>SCOTTSDALE AZ 85255 | 1616         | 8/26/2009  | 09-12084 | Priority: \$5,980.42<br>Unsecured: \$25,937.38 | Priority: \$8,979.86<br>Unsecured: \$21,844.82           | Based on review of supporting documentation filed with the claim, the claim includes \$2999.44 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$2999.44 of the claim is reclassified to priority. Based on review of supporting documentation filed with the claim, the claim includes finance charges of \$1093.12. The Debtors do not pay finance charges in the ordinary course of business, therefore the Debtors object to \$1093.12 of the claim.                                                           |  |                                              |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| NAME AND ADDRESS OF CLAIMANT                                        | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                           |                                               | MODIFIED AND RECLASSIFIED CLAIM    |                                    | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------|--------------|------------|----------|-----------------------------------------------|-----------------------------------------------|------------------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                     |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM            | AMOUNT AND CLASSIFICATION OF CLAIM            | AMOUNT AND CLASSIFICATION OF CLAIM | AMOUNT AND CLASSIFICATION OF CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| DEALERS SUPPLY COMPANY<br>110 SE WASHINGTON ST<br>PORTLAND OR 97214 | 925          | 8/10/2009  | 09-12075 | Priority: \$1,117.75<br>Unsecured: \$10.41    | Priority: \$423.75<br>Unsecured: \$694.00     |                                    |                                    | Based on review of supporting documentation filed with the claim, the claim includes \$694.00 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$694.00 of the claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claim includes finance charges of \$10.41. The Debtors do not pay finance charges in the ordinary course of business, therefore the Debtors object to \$10.41 of the claim.                                                                                                                                                                                                  |
| DELTANA ENTERPRISES<br>10820 NW 29 STREET<br>MIAMI FL 33172         | 440          | 8/3/2009   | 09-12075 | Priority: \$5,274.42                          | Priority: \$3,668.69<br>Unsecured: \$1,256.33 |                                    |                                    | Based on review of supporting documentation filed with the claim, the claim includes \$1166.42 owed for goods which were received outside the 20 days prior to the petition date and \$89.91 owed for freight and pursuant to Section 503(b)(9) of the Bankruptcy Code only goods received within 20 days prior to the petition date are valid priority claims. As such, \$1256.33 is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the priority claimed amount appears to have been miscalculated by a total amount of \$42.43. In addition, the amount of \$306.97 supporting the priority claim was paid (check #100001188 on 07/13/2009). As such, the Debtors hereby object to \$349.40 of the priority claim based upon their satisfaction and miscalculation of the claimed amount. |
| FASTENAL COMPANY<br>ATTN LEGAL<br>P.O. BOX 978<br>WINONA MN 55987   | 1498         | 8/24/2009  | 09-12075 | Priority: \$1,417.42<br>Unsecured: \$4,731.28 | Priority: \$1,298.29<br>Unsecured: \$3,432.99 |                                    |                                    | Based on review of supporting documentation filed with the claim, the claim includes \$95.62 owed for taxes and \$23.51 owed for freight and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$119.13 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claimed amount totals \$6148.70 but includes support for only \$4731.28. Based on the Debtors' books and records the amount of the claims should be \$4731.28. As such, the Debtors hereby object to \$1417.42 of the claim.                                                                                                                                                                           |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| NAME AND ADDRESS OF CLAIMANT                                           | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                             |                                                | MODIFIED AND RECLASSIFIED CLAIM    |                                    | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------------------------------------|--------------|------------|----------|-------------------------------------------------|------------------------------------------------|------------------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                        |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM              | AMOUNT AND CLASSIFICATION OF CLAIM             | AMOUNT AND CLASSIFICATION OF CLAIM | AMOUNT AND CLASSIFICATION OF CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| GAUDIN FORD<br>2121 E SAHARA AVE<br>LAS VEGAS NV 89104                 | 730          | 8/6/2009   | 09-12083 | Priority: \$6,155.16                            | Unsecured: \$5,377.56                          |                                    |                                    | Based on review of supporting documentation filed with the claim, the claim includes \$6155.16 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim excludes a credit owed to the Debtors of \$777.60 and therefore the Debtors object to \$777.60 of the claim based on no liability.                                                           |
| HAGER COMPANIES<br>PO BOX 953057<br>ST LOUIS MO 63195                  | 617          | 8/3/2009   | 09-12075 | Priority: \$278.16<br>Unsecured: \$8,066.90     | Priority: \$7,505.95<br>Unsecured: \$128.93    |                                    |                                    | Based on review of supporting documentation filed with the claim, the claim includes \$7,227.78 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$7,227.78 of the claim is reclassified to priority. In addition, based on review of the Debtors' books and records, \$519.69 of this claim represents invoices for goods received post petition: invoice #29059966 for \$392.27 received on 6/18/2009, invoice #29060369 for \$127.42 received on 6/18/2009 and \$190.50 of the claim has been satisfied pursuant to check 1100003580 on 7/30/09. As such, the Debtors hereby object to \$710.19 of the claim. |
| HARDWOODS SPECIALTY PRODUCTS<br>2700 LIND AVENUE SW<br>RENTON WA 98057 | 1008         | 8/11/2009  | 09-12075 | Priority: \$10,797.39<br>Unsecured: \$30,572.02 | Priority: \$9,133.84<br>Unsecured: \$29,443.62 |                                    |                                    | The claimed amount totals \$41369.41, but no supporting documentation was included with the claim. Based on review of Debtors' books and records total due is \$38577.46. As such, the Debtors hereby object to \$2791.95 of the claim. Of the remaining \$38577.46, \$1663.55 is owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1663.55 of the claim is reclassified to general unsecured.                                                                                       |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| NAME AND ADDRESS OF CLAIMANT                                        | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                         |                                             | MODIFIED AND RECLASSIFIED CLAIM    |                                    | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------|--------------|------------|----------|---------------------------------------------|---------------------------------------------|------------------------------------|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                     |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM          | AMOUNT AND CLASSIFICATION OF CLAIM          | AMOUNT AND CLASSIFICATION OF CLAIM | AMOUNT AND CLASSIFICATION OF CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| HATHAWAY & SONS INC<br>PO BOX 10270<br>PALM DESERT CA 92255         | 146          | 7/30/2009  | 09-12080 | Priority: \$1,719.57                        | Unsecured: \$794.25                         |                                    |                                    | Based on review of supporting documentation filed with the claim, the claim includes \$794.25 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$794.25 of the claim is reclassified to general unsecured. Based on review of Debtors' books and records, the amount of \$925.32 supporting the claim was paid (check #3300000154 on 08/19/2009). As such, the Debtors hereby object to \$925.32 of the claim based upon the satisfaction of the invoices.                                                                                    |
| HENNIS ENTERPRISES INC<br>3052 N VENTURA AVE<br>VENTURA CA 93001    | 476          | 8/3/2009   | 09-12083 | Priority: \$2,448.84<br>Unsecured: \$102.96 | Priority: \$1,981.59<br>Unsecured: \$551.43 |                                    |                                    | Based on review of the Debtors' books and records, the claim includes \$551.43 for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. In addition, \$18.85 of the claim was paid (check #4400000757 on 09/02/2009). As such, the Debtors hereby object to \$18.85 of the claim based upon their satisfaction of the invoices, and \$551.43 of the claim is reclassified to general unsecured.                                                                                                                                                                    |
| HOME DECOR INNOVATIONS<br>110 WALKER DR<br>BRAMPTON ONTARIO L6T 4H6 | 1318         | 8/18/2009  | 09-12075 | Priority: \$3,792.62                        | Unsecured: \$3,612.62                       |                                    |                                    | Based on review of supporting documentation filed with the claim, the claim includes \$3612.62 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3612.62 of the claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claimed amount totals \$3792.62, but support included with the claim totals 3612.62. Based on the Debtors' books and records, the total due is \$3612.62. As such, the Debtors hereby object to \$180.00 of the claim based on insufficient documentation. |

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED**

| NAME AND ADDRESS OF CLAIMANT                                      | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                            |                                    | MODIFIED AND RECLASSIFIED CLAIM               |                                    | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------------------------------|--------------|------------|----------|------------------------------------------------|------------------------------------|-----------------------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                   |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM             | AMOUNT AND CLASSIFICATION OF CLAIM | AMOUNT AND CLASSIFICATION OF CLAIM            | AMOUNT AND CLASSIFICATION OF CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| HULL SUPPLY COMPANY, INC.<br>5117 CESAR CHAVEZ<br>AUSTIN TX 78702 | 1410         | 8/20/2009  | 09-12075 | Priority: \$2,953.00<br>Unsecured: \$2,557.00  |                                    | Priority: \$512.00<br>Unsecured: \$2,588.00   |                                    | Based on review of supporting documentation filed with the claim, the claim includes \$2557.00 owed for goods which were received outside the 20 days prior to the petition date and \$31.00 owed for freight charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2588.00 of the claim is reclassified to general unsecured. Based on review of Debtors books and records, the amount of \$2410.00 supporting the claim was paid (check #1100003074 on 07/27/2009 for \$1042.00 and check #1100003632 on 7/30/2009 for \$1368.00). As such, the Debtors hereby object to \$2410.00 of the claim based upon the satisfaction of the invoices. |
| IDAHO STATE JOURNAL<br>P.O. BOX 431<br>POCATELLO ID 83204         | 738          | 8/6/2009   | 09-12075 | Priority: \$2,135.20<br>Unsecured: \$1,557.13  |                                    | Unsecured: \$2,135.20                         |                                    | Based on review of supporting documentation filed with the claim, the claim includes \$2135.20 owed for services and goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2135.20 of the claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claimed amount totals \$3692.33, but the amount of \$1557.13 could not be verified by location management on the Debtors books and records. Based on the Debtors books and records the total due is \$2135.20. As such, the Debtors hereby object to \$1557.13 of the claim based on no liability.                                                                                                         |
| JOHNSON BROTHERS<br>PO BOX 1836<br>IDAHO FALLS ID 83403           | 775          | 8/6/2009   | 09-12075 | Priority: \$12,858.72<br>Unsecured: \$6,721.22 |                                    | Priority: \$1,660.87<br>Unsecured: \$6,729.72 |                                    | Based on review of supporting documentation filed with the claim, the claim includes \$6721.22 owed for goods which were received outside the 20 days prior to the petition date and \$9.50 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$6729.72 of the claim is reclassified to general unsecured. Based on review of Debtors books and records, the amount of \$11189.35 supporting the claim was paid (check #1100004090 on 08/03/2009 and check #1100002695 on 7/23/2009). As such, the Debtors hereby object to \$11189.35 of the claim based upon the satisfaction of the invoices.                                 |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| OBJECTIONABLE CLAIM                                                    |              |            |          | MODIFIED AND RECLASSIFIED CLAIM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                              |
|------------------------------------------------------------------------|--------------|------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| NAME AND ADDRESS OF CLAIMANT                                           | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | REASON FOR MODIFICATION AND RECLASSIFICATION |
| JR METAL EXPRESS INC<br>5421 E CHEYENNE AVE #200<br>LAS VEGAS NV 89156 | 175          | 7/30/2009  | 09-12083 | Priority: \$22,303.99<br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br><br> |                                              |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| OBJECTIONABLE CLAIM                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            | MODIFIED AND RECLASSIFIED CLAIM |                                                 |                                                          |
|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------|-------------------------------------------------|----------------------------------------------------------|
| NAME AND ADDRESS OF CLAIMANT                                                      | CLAIM NUMBER                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | DATE FILED | CASE NO.                        | AMOUNT AND CLASSIFICATION OF CLAIM              | AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM |
| MARK T DEFUSCO INC DBA DEFUSCO INDUSTRIAL SUPPLY<br>PO BOX 7129<br>TEMPE AZ 85281 | 2456                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 8/31/2009  | 09-12084                        | Priority: \$2,256.83                            | Priority: \$449.60<br>Unsecured: \$1,595.01              |
|                                                                                   | Based on review of supporting documentation filed with the claim, the claim includes \$1558.60 owed for goods which were received outside the 20 days prior to the petition date and \$36.41 owed for taxes, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1595.01 of the claim is reclassified to general unsecured. Based on review of supporting documentation filed with the claim, the claim excludes a credit owed to the Debtors of \$8.00 and includes legal fees for processing the bankruptcy claim totaling \$204.00 for which the Debtor has no liability. Based on the Debtors books and records the Debtors object to \$212.00 of the claim based on no liability. |            |                                 |                                                 |                                                          |
| MASTERPIECE STAIR, INC.<br>2250 S JASON ST<br>DENVER CO 80223                     | 1443                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 8/21/2009  | 09-12075                        | Priority: \$2,300.00                            | Unsecured: \$1,105.00                                    |
|                                                                                   | Based on review of supporting documentation filed with the claim, the claim includes the amount of \$1105.00 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. In addition, the amount of \$1195.00 supporting the priority claim was paid (check #1110007572 on 08/27/2009). As such, the Debtors hereby object to \$1195.00 of the claim based upon the satisfaction.                                                                                                                                                                                                                                                                                                      |            |                                 |                                                 |                                                          |
| MIDLAND GARAGE DOOR MFG<br>675 12TH AVENUE NORTHEAST<br>WEST FARGO ND 58078       | 636                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 8/4/2009   | 09-12075                        | Priority: \$25,810.71<br>Unsecured: \$13,572.41 | Priority: \$8,636.91<br>Unsecured: \$26,159.05           |
|                                                                                   | Based on review of supporting documentation filed with the claim, the claim includes \$16396.49 owed for goods which were received outside the 20 days prior to the petition date and \$771.31 owed for freight charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$17173.80 of the claim is reclassified to general unsecured. Based on review of Debtors books and records, the amount of \$4587.16 supporting the claim was paid (check #11100756 on 07/15/2009). As such, the Debtors hereby object to \$4587.16 of the claim based upon the satisfaction.                                                                                                                |            |                                 |                                                 |                                                          |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| NAME AND ADDRESS OF CLAIMANT                                               | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                           |                                                          | MODIFIED AND RECLASSIFIED CLAIM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  | REASON FOR MODIFICATION AND RECLASSIFICATION |
|----------------------------------------------------------------------------|--------------|------------|----------|-----------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------|
|                                                                            |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM            | AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                                              |
| MULLIN, MATTHEW B.<br>62 GREENS SHADE<br>SAN ANTONIO TX 78216              | 952          | 8/10/2009  | 09-12074 | Priority: \$ 26,206.53                        | Unsecured: \$ 29,206.53                                  | The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the total claim amount is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, total claim should be increased by \$3,000 for a total claim of \$29,206.53.                                                                                                                                                               |  |                                              |
| NORTHWEST CRANE<br>ATTN JACK BRECHBILL<br>PO BOX 134<br>KALISPELL MT 59903 | 904          | 8/10/2009  | 09-12075 | Priority: \$385.00<br>Unsecured: \$385.00     | Unsecured: \$385.00                                      | Based on review of supporting documentation filed with the claim, the claim includes \$385.00 owed for service, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$385.00 of the claim is reclassified to general unsecured. In addition, based on the Debtors books and records \$385.00 of the claim has been satisfied pursuant to: check #1100006649 on 8/20/09. As such, the Debtors hereby object to \$385.00 of the claim based on satisfaction. |  |                                              |
| PARTS MART AUTOMOTIVE WAREHOUSE<br>6335 N 53RD AVE<br>GLENDALE AZ 85301    | 802          | 8/7/2009   | 09-12084 | Priority: \$2,203.21<br>Unsecured: \$2,419.08 | Priority: \$1,363.54<br>Unsecured: \$1,445.57            | Based on review of supporting documentation filed with the claim, the claimed amount totals \$4622.29. Based on review of the Debtors' books and records, \$2020.06 of the claim has been satisfied pursuant to: check 7700000260 on 8/12/09. As such, the Debtors hereby object to \$2020.06 of the claim based on satisfaction of the invoices. Of the remaining \$2602.23 amount, a review of the Debtors' books and records shows that \$1269.45 are valid priority claims and \$1332.78 are general unsecured claims.                                             |  |                                              |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| OBJECTIONABLE CLAIM                                                                      |              |            |          | MODIFIED AND RECLASSIFIED CLAIM    |                                                          | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME AND ADDRESS OF CLAIMANT                                                             | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| ROHILLCO BUSINESS SOLUTIONS<br>15450 SW BOONES FERRY ROAD, 9-500<br>LAKE OSWEGO OR 97035 | 1439         | 8/21/2009  | 09-12075 | Priority: \$1,291.00               | Unsecured: \$2,419.00                                    | Based on review of supporting documentation filed with the claim, the claim asserts \$1,291.00 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,291.00 of the claim is reclassified to general unsecured. In addition, the claimed amount appears to have been miscalculated by a total amount of \$99.50 and \$710.00 was paid (check #1000136833 on 4/13/2009 for \$710.00). As such, the Debtors hereby object to \$809.50 of the claim based upon the satisfaction and miscalculation of the claimed amount.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                                                                          |              |            |          | Unsecured: \$1,937.50              |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| SALT LAKE HARDWARE<br>14616 SO HERITAGECREST WAY<br>BLUFFDALE UT 84065                   | 1784         | 8/27/2009  | 09-12075 | Priority: \$12,673.21              | Priority: \$3,799.90<br>Unsecured: \$1,298.27            | Based on review of supporting documentation filed with the claim, the claim includes \$1,277.55 owed for goods which were received outside the 20 days prior to the petition date and \$20.72 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,298.27 of the claim is reclassified to general unsecured. In addition, based on the Debtors books and records \$7245.67 of the claim has been satisfied pursuant to:<br>check #1100007641 on 8/27/09,<br>check #1100007163 on 8/24/09,<br>check #1100008134 on 9/03/09,<br>check #1100008651 on 8/31/09,<br>check #1100009389 on 9/10/09,<br>check #1100010504 on 9/17/09,<br>check #1100010938 on 9/21/09,<br>check #1100011453 on 9/24/09, and<br>check #1100014883 on 10/19/09.<br>In addition, \$302.75 of this claim represents invoices for goods received post petition: invoice 41873 received on 6/23/09, invoice 41889 received on 6/25/09, invoice 42397 received on 7/17/09, invoice 42536 received on 7/27/09, invoice 42591 received on 8/10/09, invoice 42594 received on 7/22/09, and invoice 42645 received on 8/27/09. Finally, \$26.62 of the claim has insufficient documentation. As such, the Debtors hereby object to \$7,575.04 of the claim based on satisfaction of the invoices, goods received post petition, and insufficient documentation. |
|                                                                                          |              |            |          |                                    |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| OBJECTIONABLE CLAIM                                                |              |            |          | MODIFIED AND RECLASSIFIED CLAIM               |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------------|--------------|------------|----------|-----------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME AND ADDRESS OF CLAIMANT                                       | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM            | AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| SCOTTLBLUE REPROGRAPHICS<br>133 W FIRST AVE<br>MESA TX 85210       | 1728         | 8/27/2009  | 09-12084 | Priority: \$542.67<br>Unsecured: \$473.88     | Unsecured: \$1,006.80                                    | Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$542.67 of the claim is reclassified to general unsecured. In addition, the Debtors' object to \$9.75 of finance charges as finance charges are not paid in the ordinary course of the Debtors business.                           |
|                                                                    |              |            |          |                                               |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| SCOTTLBLUE REPROGRAPHICS<br>133 W FIRST AVE<br>MESA TX 85210       | 1727         | 8/27/2009  | 09-12084 | Priority: \$2,706.33<br>Unsecured: \$6,121.59 | Unsecured: \$8,740.20                                    | Based on review of supporting documentation filed with the claim, the claim includes \$2,706.33 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,706.33 of the claim is reclassified to general unsecured. In addition, the claim includes finance charges of \$87.82. The Debtors do not pay finance charges in the ordinary course of business, therefore the Debtors object to \$87.72 of the claim based on no liability. |
|                                                                    |              |            |          |                                               |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| SOUTHERN TIRE MART LLC<br>PO BOX 1000 DEPT 143<br>MEMPHIS TN 38148 | 779          | 8/7/2009   | 09-12083 | Priority: \$1,849.22<br>Unsecured: \$5,966.00 | Priority: \$233.90<br>Unsecured: \$4,236.01              | Based on review of supporting documentation filed with the claim, the claimed amount totals \$7,815.22. Based on the Debtors' books and records the total amount due is \$4,469.91 and management disputes the remaining claimed liability of \$3,345.31 due to insufficient supporting documentation. As such, the Debtors hereby object to \$3,345.31 of the claim. Of the remaining \$4,469.91 amount, a review of the Debtors books and records shows that \$233.90 are valid priority claims and \$4,236.01 are general unsecured claims.                      |
|                                                                    |              |            |          |                                               |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND RECLASSIFIED

| OBJECTIONABLE CLAIM                                                                                    |              |            |          | MODIFIED AND RECLASSIFIED CLAIM                 |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------|--------------|------------|----------|-------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME AND ADDRESS OF CLAIMANT                                                                           | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM              | AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED CLAIM | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| STANLEY FASTENING SYSTEMS<br>DEPT LA 21034<br>PASADENA CA 91185                                        | 689          | 8/5/2009   | 09-12075 | Priority: \$7,787.23<br>Unsecured: \$1,912.84   | Priority: \$5,255.54<br>Unsecured: \$3,473.52            | Based on review of supporting documentation filed with the claim, the claim includes \$3426.34 owed for goods which were received outside the 20 days prior to the petition date and \$47.18 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2531.69 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, the claim includes \$853.81 owed for goods or services which were returned and the amount of \$117.20 supporting the claim was paid (check #110002347 on 07/20/2009 for \$114.86, \$2.34 discount taken). Therefore, based on the Debtors books and records the Debtors object to \$971.01 of the claim. |
| TOP KNOBS<br>P.O. BOX 779<br>BELLE MEAD NJ 08502                                                       | 392          | 8/3/2009   | 09-12075 | Priority: \$4,640.73                            | Priority: \$853.25<br>Unsecured: \$3,473.03              | Based on review of supporting documentation filed with the claim, the claim includes \$3,316.36 owed for goods which were received outside the 20 days prior to the petition date and \$156.67 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3,473.03 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, the amount of \$216.70 supporting the claim was paid (check #1100004750 on 08/06/2009) and the claimed amount appears to have been miscalculated by \$97.75. As such, the Debtors hereby object to \$314.45 of the claim based upon their satisfaction and miscalculation of the claimed amount.      |
| UNION PACIFIC RAILROAD COMPANY<br>ATTN MARY ANN KILGORE<br>1400 DOUGLAS ST STOP 1580<br>OMAHA NE 68179 | 1608         | 8/26/2009  | 09-12075 | Priority: \$25,853.11<br>Unsecured: \$39,913.57 | Unsecured: \$1,775.00                                    | Based on review of supporting documentation filed with the claim, the claimed amount totals \$65,766.68. Based on the Debtors books and records the total amount due is \$1,775.00.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

**EXHIBIT C**

Modified Amount, Wrong Debtor Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED AND REASSIGNED TO NEW CASE NUMBER

| NAME AND ADDRESS OF CLAIMANT                                                                          | CLAIM NUMBER | DATE FILED | OBJECTIONABLE CLAIM |                                    | MODIFIED / REASSIGNED CLAIM |                                    | REASON FOR MODIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------|--------------|------------|---------------------|------------------------------------|-----------------------------|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                       |              |            | CASE NO.            | AMOUNT AND CLASSIFICATION OF CLAIM | CASE NO.                    | AMOUNT AND CLASSIFICATION OF CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| SUNDANCE INVESTMENTS LLLP<br>C/O DAVID M PENNY<br>COSHO HUMPHREY LLP<br>PO BOX 9518<br>BOISE ID 83707 | 621          | 7/29/2009  | 09-12074            | Unsecured:<br>\$285,480.75         |                             | Unsecured: \$264,220.75            | Based on review of supporting documentation filed with the claim, the claimant is claiming the allowed amount under section 502(b)(6) of the Bankruptcy Code, which is the rent reserved by such lease without acceleration, for the greater of one year or 15 percent, not to exceed three years of the remaining term of such lease. The debtors books and records show a security deposit of \$21,260 which is mitigated against the claim. As such, \$264,220.75 is a general unsecured claim. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation. |
| SNELL & WILMER LLP<br>ONE ARIZONA CENTER<br>PHOENIX AZ 85004                                          | 2144         | 8/28/2009  | 09-12076            | Unsecured:<br>\$47,399.29          |                             | Unsecured: \$34,018.89             | Based on review of supporting documentation filed with the claim, there is insufficient documentation to support the claim amount. Based on review of the Debtor's books and records, the amount due is \$34,019.89. As such, the Debtors object to \$13,380.40 based on insufficient documentation and examination of the Debtor's books and records. In addition, based on review of the Debtors' books and records, claim should be against Building Materials Holding Corporation.                                                                                                                                              |

**EXHIBIT D**

Reclassified, Wrong Debtor Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

| NAME AND ADDRESS OF CLAIMANT                                             | CLAIM NUMBER | DATE FILED | OBJECTIONABLE CLAIM |                                                 | RECLASSIFIED/REASSIGNED CLAIM                              |                                              | REASON FOR RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------------------------------------------------|--------------|------------|---------------------|-------------------------------------------------|------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                          |              |            | CASE NO.            | AMOUNT AND CLASSIFICATION OF CLAIM              | AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM | CASE NO. FOR RECLASSIFIED / REASSIGNED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| ALS MILLWORKS<br>4403 FIFTEENTH STREET<br>BACLIFF TX 77518               | 388          | 8/3/2009   | 09-12074            | Priority: \$14,098.25<br>Unsecured: \$6,410.71  | Priority: \$11,202.40<br>Unsecured: \$9,306.56             | 09-12075                                     | Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,895.85 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, claim should be against BMC West Corporation.    |
| ALLIED LUMBER DEALERS, INC.<br>469 WEST WESLEY AVENUE<br>DENVER CO 80223 | 1553         | 8/24/2009  | 09-12074            | Priority: \$12,274.21<br>Unsecured: \$25,848.44 | Priority: \$11,822.31<br>Unsecured: \$26,300.34            | 09-12075                                     | Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$451.90 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation. |
| BANNER TOOL SERVICE<br>6741 N 57TH AVE<br>GLENDALE AZ 85301              | 2330         | 8/31/2009  | 09-12084            | Priority: \$319.00                              | Unsecured: \$319.00                                        | 09-12083                                     | Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Nevada, Inc.   |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

| NAME AND ADDRESS OF CLAIMANT                                  | CLAIM NUMBER | DATE FILED | OBJECTIONABLE CLAIM |                                    | RECLASSIFIED/REASSIGNED CLAIM                              |                                              | REASON FOR RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------|--------------|------------|---------------------|------------------------------------|------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                               |              |            | CASE NO.            | AMOUNT AND CLASSIFICATION OF CLAIM | AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM | CASE NO. FOR RECLASSIFIED / REASSIGNED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| CERMAK PRODUCTS<br>224 FALCON DRIVE<br>OKLAHOMA CITY OK 73127 | 1159         | 8/14/2009  | 09-12074            | Priority: \$5,676.56               | Priority: \$2,363.01<br>Unsecured: \$3,313.55              | 09-12075                                     | Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3,313.55 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.   |
| CONTINENTAL TRADING INC<br>PO BOX 8516<br>BEND OR 97708       | 2593         | 9/10/2009  | 09-12074            | Priority: \$10,358.99              | Priority: \$5,250.45<br>Unsecured: \$5,108.54              | 09-12080                                     | Based on review of supporting documentation filed with the claim, the claim includes \$5108.54 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$5108.54 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against TWF Construction, Inc. |
| CORDSTRAP USA INC.<br>PO BOX 081340<br>RACINE WI 53408        | 1386         | 8/20/2009  | 09-12074            | Priority: \$1,632.35               | Priority: \$1,392.96<br>Unsecured: \$239.39                | 09-12075                                     | Based on review of supporting documentation filed with the claim, the claim includes \$115 owed for freight and \$124.39 owed for taxes, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$229.39 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.                                           |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

| OBJECTIONABLE CLAIM                                                                 |              |            | RECLASSIFIED/REASSIGNED CLAIM |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------|--------------|------------|-------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME AND ADDRESS OF CLAIMANT                                                        | CLAIM NUMBER | DATE FILED | CASE NO.                      | AMOUNT AND CLASSIFICATION OF CLAIM                              | AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| MONARCH BLDG SERVICES<br>PO BOX 26952<br>EL PASO TX 79926                           | 2160         | 8/28/2009  | 09-12075                      | Priority: \$981.19<br>Unsecured: \$981.19                       | 09-12075<br><br>Based on review of supporting documentation filed with the claim, the claim asserts \$906.41 for services and \$74.78 for tax, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.                                                                                      |
| NEIGHBORS COFFEE OF TEXAS<br>ATTN ASHLEE<br>1167 MISSISSIPPI AVE<br>DALLAS TX 75207 | 1489         | 8/24/2009  | 09-12074                      | Priority: \$230.14<br>Priority: \$223.70<br>Unsecured: \$6.44   | 09-12075<br><br>Based on review of the Debtors' books and records, the claim asserts \$49 owed for taxes and \$5.95 owed for fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$6.44 of the claim is reclassified to general unsecured. In addition, based on review of the Debtors' books and records, the claim should be against BMC West Corporation.                                                                                                              |
| NELSON WHOLESALE SERVICE<br>PO BOX 370<br>BROWNWOOD TX 76804                        | 1397         | 8/20/2009  | 09-12074                      | Priority: \$726.83<br>Priority: \$591.02<br>Unsecured: \$135.81 | 09-12075<br><br>Based on review of supporting documentation filed with the claim, the claim includes \$120.81 owed for goods which were received outside the 20 days prior to the petition date and \$15.00 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$135.81 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation. |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

| OBJECTIONABLE CLAIM                                                                      |                                                          |            | RECLASSIFIED/REASSIGNED CLAIM |                                    |                                                                     | REASON FOR RECLASSIFICATION                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------|----------------------------------------------------------|------------|-------------------------------|------------------------------------|---------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME AND ADDRESS OF CLAIMANT                                                             | CLAIM NUMBER                                             | DATE FILED | CASE NO.                      | AMOUNT AND CLASSIFICATION OF CLAIM | AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM          | CASE NO. FOR RECLASSIFIED / REASSIGNED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| NRW ENTERPRISES, INC DBA TEXAS STREAM<br>4848 SOUTH RIDGE TERRACE<br>FORT WORTH TX 76133 | 1490                                                     | 8/24/2009  | 09-12074                      | Priority: \$396.00                 | Unsecured: \$396.00                                                 | 09-12075                                     | Based on review of supporting documentation filed with the claim, the claim includes \$182.00 owed for goods which were received outside the 20 days prior to the petition date and \$214.00 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim of \$396.00 is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation. |
|                                                                                          | PAPAGNI PACKAGING<br>1105 E KELSO AVE<br>FRESNO CA 93720 | 357        | 8/3/2009                      | 09-12074                           | Priority: \$340.35<br><br>Priority: \$159.36<br>Unsecured: \$180.99 | 09-12075                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| QUALITY ENVIRONMENTAL MANAGEMENT<br>P.O. BOX 5181<br>MESA AZ 85211                       | 671                                                      | 8/5/2009   | 09-12074                      | Priority: \$1,046.00               | Unsecured: \$1,046.00                                               | 09-12084                                     | Based on review of supporting documentation filed with the claim, the claim includes \$1040.00 owed for goods which were received outside the 20 days prior to the petition date and \$6 of other fees and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Arizona, LLC.                         |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

| NAME AND ADDRESS OF CLAIMANT                                  | CLAIM NUMBER | OBJECTIONABLE CLAIM |          |                                              | AMOUNT AND CLASSIFICATION OF CLAIM          | AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM | RECLASSIFIED/REASSIGNED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | REASON FOR RECLASSIFICATION |
|---------------------------------------------------------------|--------------|---------------------|----------|----------------------------------------------|---------------------------------------------|------------------------------------------------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                                                               |              | DATE FILED          | CASE NO. | CASE NO. FOR RECLASSIFIED / REASSIGNED CLAIM |                                             |                                                            |                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                             |
| RENO LUMBER<br>680 SPICE ISLANDS DR<br>SPARKS NV 89431        | 842          | 8/10/2009           | 09-12083 | Priority: \$659.21                           | Priority: \$242.28<br>Unsecured: \$416.93   |                                                            | 09-12077                      | Based on review of supporting documentation filed with the claim, the claim includes \$399.06 owed for goods which were received outside the 20 days prior to the petition date and \$17.87 of taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$416.93 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against SelectBuild Northern California, Inc. |                             |
| RICHARDSON LUMBER & MFG<br>10100 DENTON DR<br>DALLAS TX 75220 | 1041         | 8/12/2009           | 09-12074 | Priority: \$4,823.19                         | Priority: \$4,371.92<br>Unsecured: \$451.27 |                                                            | 09-12075                      | Based on review of supporting documentation filed with the claim, the claim includes \$340.24 owed for goods which were received outside the 20 days prior to the petition date and \$110.93 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$451.17 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.      |                             |
| TJS WOOD PRODUCTS<br>PO BOX 437<br>BAILEY CO 80421            | 2448         | 8/31/2009           | Blank    | Secured/Priority: \$599.40                   | Unsecured: \$599.40                         |                                                            | 09-12075                      | Based on review of supporting documentation filed with the claim, the claim includes \$599.40 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$599.40 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.                                     |                             |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

| OBJECTIONABLE CLAIM                                                                                                       |            |          | RECLASSIFIED/REASSIGNED CLAIM                              |                                                            |                                              | REASON FOR RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------|------------|----------|------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CLAIM NUMBER                                                                                                              | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM | AMOUNT AND CLASSIFICATION OF RECLASSIFIED/REASSIGNED CLAIM | CASE NO. FOR RECLASSIFIED / REASSIGNED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| WORLDWIDE DOOR COMPONENTS INC<br>C/O TABATHA A LIEBERT ESQ<br>ALLEN DELL PA<br>202 S ROME AVE SUITE 100<br>TAMPA FL 33606 | 8/29/2009  | 09-12074 | Priority: \$10,273.14<br>Unsecured: \$11,321.50            | Priority: \$10,253.58<br>Unsecured: \$11,341.05            | 09-12075                                     | Based on review of supporting documentation filed with the claim, the claim includes \$19.56 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$19.56 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation. |

**Exhibit E**

Modified Amount, Reclassified, Wrong Debtor Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED, RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

| NAME AND ADDRESS OF CLAIMANT                                     | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                         |                                                                      | MODIFIED / RECLASSIFIED / REASSIGNED CLAIM           |                                                      | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------------------------------------------------|--------------|------------|----------|---------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                  |              |            |          | AMOUNT AND CLASSIFICATION OF CLAIM          | AMOUNT AND CLASSIFICATION OF MODIFIED/RECLASSIFIED/ REASSIGNED CLAIM | CASE NO. FOR MODIFIED/RECLASSIFIED/ REASSIGNED CLAIM | CASE NO. FOR MODIFIED/RECLASSIFIED/ REASSIGNED CLAIM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| APSCO, INC<br>742 S 2ND ST<br>ABILENE TX 79602                   | 1541         | 8/24/2009  | 09-12074 | Priority: \$128.40<br>Unsecured: \$2,503.08 | Priority: \$128.40<br>Unsecured: \$943.00                            | 09-12075                                             |                                                      | Based on review of the Debtor's books and records, \$1545.12 of this claim represents invoices for goods received post petition: invoice 191350 for \$1545.12 received on 06/26/09, and the claim includes finance charges of \$14.16, which the Debtors do not pay in the ordinary course of business. Therefore the debtors object to \$1559.28 of the claim. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| BIG O TIRES<br>STORE 5191<br>205 STRATFORD AVE<br>DIXON CA 95620 | 216          | 7/31/2009  | 09-12074 | Priority: \$3,848.88                        | Unsecured: \$3,035.78                                                | 09-12077                                             |                                                      | Based on review of supporting documentation filed with the claim, the claim includes \$3035.78 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3035.78 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes finance charges of \$97.73, which the Debtors do not pay in the ordinary course of business, insufficient supporting documentation for \$687.95, and \$25.48 of this claim represents invoices for goods received post petition: invoice 31169 for \$25.48 received on 6/18/09. As such, the Debtors hereby object to \$4661.98 of the claim. In addition, based on review of supporting documentation filed with the claim, the claim should be against Selectbuild Northern California, Inc.. |
| WESLEY KOLSTER<br>P.O. BOX 17388<br>EL PASO TX 79917             | 873          | 8/10/2009  | 09-12074 | Priority: \$1,165.00                        | Unsecured: \$582.50                                                  | 09-12075                                             |                                                      | Based on review of supporting documentation filed with the claim, the claim includes \$582.50 owed for goods or services which were received post petition from 6/16/09 - 6/30/09 and as such are not a valid claim. As such, the Debtors hereby object to \$582.50 of the claim. In addition, the claim asserts \$582.50 for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$582.50 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West Corporation.                                                                                                                                                                                                                                                                                                       |

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE MODIFIED, RECLASSIFIED AND REASSIGNED TO NEW CASE NUMBER

| NAME AND ADDRESS OF CLAIMANT                                 | CLAIM NUMBER | DATE FILED | CASE NO. | OBJECTIONABLE CLAIM                         |                                                                               | MODIFIED / RECLASSIFIED / REASSIGNED CLAIM |  | CASE NO. FOR<br>MODIFIED/RECLASSIFIED/<br>REASSIGNED CLAIM | REASON FOR MODIFICATION AND RECLASSIFICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------|--------------|------------|----------|---------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------|--|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                              |              |            |          | AMOUNT AND<br>CLASSIFICATION OF<br>CLAIM    | AMOUNT AND<br>CLASSIFICATION OF<br>MODIFIED/RECLASSIFIED/<br>REASSIGNED CLAIM |                                            |  |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| WORK WEAR SHOE & SAFETY<br>PO BOX 1328<br>ARLINGTON TX 76004 | 1575         | 8/25/2009  | 09-12074 | Priority: \$173.17<br>Unsecured: \$1,285.88 | Priority: \$209.97<br>Unsecured: \$1,075.91                                   |                                            |  | 09-12075                                                   | Based on review of supporting documentation filed with the claim, the claim includes \$36.80 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$36.80 of the claim is reclassified to priority. In addition, the claimed amount totals \$1459.05, but the proof of claim includes support for only \$1285.88. Based on the Debtors' books and records the amount of the claim should be \$1285.88. As such, the Debtors hereby object to \$173.17 of the claim. In addition, based on review of supporting documentation filed with the claim, the claim should be against BMC West. |