

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

Building Materials Holding Corporation and its affiliates, as 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 and B to the proposed form of order attached hereto as Exhibit 2 (the "Proposed Order"), and request the Court to enter an order disallowing and expunging in full such Disputed Claims, as indicated in further detail below and on Exhibits A and B to the Proposed Order. In support of this Objection, the Debtors rely on the Declaration of Paul S. Street in Support of the Debtors' Sixth

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<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.

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, disallowing and expunging in full each of the Disputed Claims, as indicated in further detail below and on Exhibits A and B 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. No Liability Claims**

12. After reconciling each of the Disputed Claims (and the materials submitted in support thereof) against their books and records, the Debtors have determined that they are not liable with respect to the claims identified on Exhibit A to the Proposed Order (the “No Liability Claims”). Upon review of the No Liability Claims, the Debtors simply cannot justify these claims as valid. Thus, the Debtors believe that the No Liability Claims identified on

Exhibit A should be disallowed and expunged in their entirety. Any failure to disallow such claims would result in the applicable claimants receiving an unwarranted recovery against the Debtors' estates to the detriment of other creditors in these chapter 11 cases.

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

**B. Multiple Debtor Claims**

14. The claimants asserting the claims listed on Exhibit B to the Proposed Order (the "Multiple Debtor Claims") filed identical claims against multiple Debtors. After a review of their books and records, the Debtors have determined that the claims listed under the column titled "Objectionable Claim" in Exhibit B were filed against the wrong Debtor. As indicated in the column titled "Surviving Claim" on Exhibit B, each claimant has a surviving claim filed against the correct Debtor. The Debtors believe that it was not the intention of the claimants asserting the Multiple Debtor Claims to seek a double recovery against the Debtors' estates. Rather, the claimants may not have known which Debtor to assert their claim against and therefore filed multiple claims against multiple Debtors. Regardless of the claimants' reason for filing the Multiple Debtor Claims, only one claim against the appropriate Debtor entity should be allowed for each claimant, and any failure to disallow the Multiple Debtor Claims would result in the applicable claimants receiving an unwarranted double recovery against the Debtors' estates.

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

### **RESERVATION OF RIGHTS**

16. 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**

17. 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.

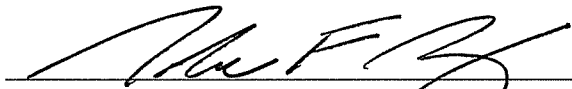
*Remainder of page intentionally left blank*

## 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*)  
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Aaron G. York (admitted *pro hac vice*)  
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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' SIXTH OMNIBUS (SUBSTANTIVE) OBJECTION TO  
CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

TO: (I) THE 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' Sixth Omnibus (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1** (the "Objection").

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

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<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:

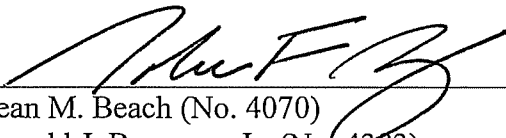
- (a) a caption setting forth the name of the Bankruptcy Court, the case number and the title of the Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the Disputed Claim, if applicable;
- (c) a concise statement setting forth the 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)  
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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*)  
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Facsimile: (212) 351-4035

Aaron G. York (admitted *pro hac vice*)  
Jeremy L. Graves (admitted *pro hac vice*)  
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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**

**In re:**

**Chapter 11**

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

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

**Debtors.**

**Jointly Administered**

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

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

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

4. The information contained on Exhibits A and B 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 they have no record of any liability on account of the claims identified on Exhibit A to the Proposed Order. Accordingly, to prevent the claimants from receiving an unwarranted recovery against the Debtors’ estates, the Debtors seek to expunge and disallow in full the No Liability Claims.

6. The Debtors have reviewed the claims docket as well as their books and records and determined that the claimants asserting the claims identified on Exhibit B to the Proposed Order filed identical claims against multiple Debtors. The Debtors have determined that these

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

claims are duplicative of other claims that were filed against the correct Debtor entity. The Debtors therefore seek to expunge and disallow in full the Multiple Debtor Claims.

*Signature page follows*

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

Executed on November 13 th, 2009

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



**EXHIBIT 2**

Proposed Order

**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>Ref. Docket No. _____</b>   |
|                                                | ) |                                |

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

Upon consideration of the sixth 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"), disallowing and expunging in full the Disputed Claims, as provided for on Exhibits A and B attached hereto; and it appearing that due and sufficient notice of the Objection has been given under the circumstances; and after due deliberation and upon the Court's determination that the relief requested in the Objection is in

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<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.

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.
7. 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 disallowed and expunged in their entirety.
8. 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 under the column titled "Objectionable Claim" are hereby disallowed and expunged in their entirety.
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

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Kevin J. Carey  
Chief United States Bankruptcy Judge

**EXHIBIT A**

No Liability Claims

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

| NAME AND ADDRESS OF CLAIMANT                                                                                                  | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ALBERTO, GABRIEL HERMENEGILDO<br>C/O JAMES FINBERG, ESQ<br>ALTSHULER BERZON<br>177 POST ST, STE 300<br>SAN FRANCISCO CA 94108 | 1808         | 8/27/2009  | 09-12079 | Unsecured: \$92,939.23             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| ALBERTO, GABRIEL HERMENEGILDO<br>C/O JAMES FINBERG, ESQ<br>ALTSHULER BERZON<br>177 POST ST, STE 300<br>SAN FRANCISCO CA 94108 | 1912         | 8/27/2009  | 09-12076 | Unsecured: \$92,939.23             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| ALBERTO, IGNACIO HERMENEGILDO<br>C/O JAMES FINBERG, ESQ<br>ALTSHULER BERZON<br>177 POST ST, STE 300<br>SAN FRANCISCO CA 94108 | 1807         | 8/27/2009  | 09-12079 | Unsecured: \$93,023.25             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| ALBERTO, IGNACIO HERMENEGILDO<br>C/O JAMES FINBERG, ESQ<br>ALTSHULER BERZON<br>177 POST ST, STE 300<br>SAN FRANCISCO CA 94108 | 1911         | 8/27/2009  | 09-12076 | Unsecured: \$93,023.25             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| ALLIANCE COMPONENTS LLC<br>PO BOX 11247<br>CASA GRANDE AZ 85230                                                               | 1615         | 8/26/2009  | 09-12074 | Unsecured: \$55,752.00             | Based on review of supporting documentation filed with the claim, the invoices supporting the claim are dated from 7/21/09 to 8/25/09. As such, the Debtors object to this claim based on all invoices being post-petition                                                                                                |

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

| NAME AND ADDRESS OF CLAIMANT                                                                                          | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ANTHONY HATHAWAY<br>IDOC AT S1C1<br>PO BOX 8509<br>BOISE ID 83707                                                     | 1384         | 8/20/2009  | 09-12074 | Priority: \$3,107.01               | Based on review of supporting documentation filed with the claim, the claim represents the June 30, 2007 401k balance of \$3,107.01 held with ING. The Debtors contacted ING and confirmed that the claimant rolled over the vested portion of his 401k account on 7/5/07 to an IRA. As such, the Debtors hereby object to the claim based on no liability. |
| BONNEVILLE COUNTY TREASURER<br>MARK R HANSEN - TAX COLLECTOR<br>605 N CAPITAL AVE<br>IDAHO FALLS ID 83402             | 970          | 8/6/2009   | 09-12074 | Secured: \$5.40                    | The assessed property is not owned by the Debtors, and therefore the Debtors object to the claim on the basis of no liability.                                                                                                                                                                                                                              |
| CARLOS R CARPIO CASARES<br>10162 GOULD ST<br>RIVERSIDE CA 92503                                                       | 1634         | 8/26/2009  | 09-12079 | Priority: \$8,892.00               | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                                                  |
| CASTILLO, MARGARITO<br>C/O JAMES FINBERG, ESQ<br>ALTSHULER BERZON<br>177 POST ST, STE 300<br>SAN FRANCISCO CA 94108   | 1901         | 8/27/2009  | 09-12076 | Unsecured: \$21,776.87             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant.                                   |
| CASTILLO, MARGARITO<br>C/O JAMES FINBERG ESQ<br>ALTSHULER BERZON<br>177 POST STREET STE 300<br>SAN FRANCISCO CA 94108 | 2005         | 8/27/2009  | 09-12074 | Unsecured: \$21,776.87             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant.                                   |
| CIFIAL USA, LLC<br>P.O. BOX 534349<br>ATLANTA GA 30353                                                                | 750          | 8/6/2009   | 09-12075 | Priority: \$72.18                  | Claim has been satisfied pursuant to check #1000138604 on 5/1/09. As such, the Debtors object to this claim as no liability.                                                                                                                                                                                                                                |

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

| NAME AND ADDRESS OF CLAIMANT                                              | CLAIM<br>NUMBER | DATE FILED | CASE NO. | AMOUNT AND<br>CLASSIFICATION OF<br>CLAIM | COMMENTS                                                                                                                                                                                   |
|---------------------------------------------------------------------------|-----------------|------------|----------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CRESCENCIO JUAREZ HERNANDEZ<br>748 N PAULINE ST APT B<br>ANAHEIM CA 92805 | 1640            | 8/26/2009  | 09-12079 | Priority: \$7,995.00                     | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| ELCODORO AGUILAR<br>1227 W BROOK ST<br>APT L<br>SANTA ANA CA 92703        | 1645            | 8/26/2009  | 09-12079 | Priority: \$5,940.00                     | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| ELIAS CUEVAS H<br>887 CENTER ST #18<br>COSTA MESA CA 92627                | 1644            | 8/26/2009  | 09-12079 | Priority: \$13,975.50                    | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| ELIAS VARGAS<br>14676 CARLA JEAN<br>MOREN VALLEY CA 92553                 | 1622            | 8/26/2009  | 09-12079 | Priority: \$25,800.00                    | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| ENIO OCALI REYES<br>10162 GOULD ST<br>RIVERSIDE CA 92503                  | 1636            | 8/26/2009  | 09-12079 | Priority: \$13,337.00                    | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant. |
| EVERETT E MATHWIG<br>1100 E OREGON ST #8<br>KALISPELL MT 59901            | 701             | 8/5/2009   | 09-12075 | Priority: \$1,723.38                     | Based on review of the Debtors' books and records the Debtors have no amounts owing to this claimant. As such, the Debtors object to this claim based on no liability.                     |

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

| NAME AND ADDRESS OF CLAIMANT                                                                                          | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GALVAN, ABNER MARQUEZ<br>C/O JAMES FINBERG, ESQ<br>ALTSHULER BERZON<br>177 POST ST, STE 300<br>SAN FRANCISCO CA 94108 | 1892         | 8/27/2009  | 09-12079 | Unsecured: \$10,888.44             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| GALVAN, ABNER MARQUEZ<br>C/O JAMES FINBERG ESQ<br>ALTSHULER BERZON<br>177 POST ST STE 300<br>SAN FRANCISCO CA 94108   | 2000         | 8/27/2009  | 09-12074 | Unsecured: \$10,888.44             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| GAROFALO WOODWORKS LLC<br>3290 B ST NW UNIT E<br>AUBURN WA 98001                                                      | 551          | 8/3/2009   | 09-12075 | Priority: \$2,132.04               | The Debtors have reviewed their books and records and determined that there is no basis for this claim, as it asserts amounts owed from Lane Sceizi and Jamie Reed, who are not debtors in these chapter 11 proceedings or otherwise affiliated with the Debtors.                                                         |
| GONZALES, SALVADOR<br>C/O JAMES FINBERG, ESQ<br>ALTSHULER BERZON<br>177 POST ST, STE 300<br>SAN FRANCISCO CA 94108    | 1946         | 8/27/2009  | 09-12083 | Unsecured: \$14,838.78             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| GONZALES, SALVADOR<br>C/O JAMES FINBERG, ESQ<br>ALTSHULER BERZON<br>177 POST ST, STE 300<br>SAN FRANCISCO CA 94108    | 1950         | 8/27/2009  | 09-12076 | Unsecured: \$14,838.78             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |



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

| NAME AND ADDRESS OF CLAIMANT                                                                                       | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HERMILO MOREN<br>11571 COLLEGE ST<br>GARDEN GROVE CA 92840                                                         | 1625         | 8/26/2009  | 09-12079 | Priority: \$23,400.00              | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |
| HERNANDEZ, ARNULFO<br>C/O JAMES FINBERG, ESQ<br>ALTSHULER BERZON<br>177 POST ST, STE 300<br>SAN FRANCISCO CA 94108 | 1945         | 8/27/2009  | 09-12083 | Unsecured: \$54,580.95             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| HERNANDEZ, ARNULFO<br>C/O JAMES FINBERG, ESQ<br>ALTSHULER BERZON<br>177 POST ST, STE 300<br>SAN FRANCISCO CA 94108 | 1949         | 8/27/2009  | 09-12076 | Unsecured: \$54,580.95             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| HERNANDEZ, ARNULFO<br>C/O JAMES FINBERG ESQ<br>ALTSHULER BERZON<br>177 POST ST STE 300<br>SAN FRANCISCO CA 94108   | 2051         | 8/27/2009  | 09-12074 | Unsecured: \$54,580.95             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| HERNANDEZ-FLORES, FRANCISCO<br>1102 SPRUCE ST<br>CORONA CA 92879                                                   | 1642         | 8/26/2009  | 09-12079 | Priority: \$5,610.00               | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |

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

| NAME AND ADDRESS OF CLAIMANT                                                                                    | CLAIM<br>NUMBER | DATE FILED | CASE NO. | AMOUNT AND<br>CLASSIFICATION OF<br>CLAIM | COMMENTS                                                                                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------|-----------------|------------|----------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HORACIO MARQUEZ<br>7759 LA MIRADA CIR<br>BUENA PARK CA 90620                                                    | 1632            | 8/26/2009  | 09-12079 | Priority: \$18,375.00                    | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                     |
| HUGO ARAMBULA<br>1097 N STATE #153<br>HEMET CA 92543                                                            | 1633            | 8/26/2009  | 09-12079 | Priority: \$19,500.00                    | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                     |
| IGNACIO NUNEZ C<br>1102 SPRUCE ST<br>CORONA CA 92879                                                            | 1643            | 8/26/2009  | 09-12079 | Priority: \$15,708.00                    | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                     |
| JESUS ORNELAS<br>C/O DAVID R HENRETTY<br>OREGON LAW CENTER<br>921 SW WASHINGTON ST STE 516<br>PORTLAND OR 97205 | 2228            | 8/28/2009  | 09-12074 | Unsecured: \$12,443.00                   | Based on review of the claim document, the claim asserts amounts owed for unpaid wages and penalty wages. However, there is no supporting documentation filed with the claim and per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| JOAN MANUEL NAVARRO<br>1243 E CYPRESS ST<br>ANAHEIM CA 92805                                                    | 1628            | 8/26/2009  | 09-12079 | Priority: \$4,590.00                     | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                     |
| JOSE A NIETO GONZALEZ<br>80150 DILLON RD CA<br>DESERT HOT SPRING CA 92240                                       | 1638            | 8/26/2009  | 09-12079 | Priority: \$33,048.00                    | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                     |

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

| NAME AND ADDRESS OF CLAIMANT                                                                                             | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| JOSE ANTONIO HERNANDEZ<br>1535 E BENMORE LN<br>APT 2<br>ANAHEIM CA 92805                                                 | 1646         | 8/26/2009  | 09-12079 | Priority: \$14,112.00              | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |
| JOSE LUIS BORGES LICONA<br>751 N LEMON ST<br>ANAHEIM CA 92805                                                            | 1635         | 8/26/2009  | 09-12079 | Priority: \$20,762.50              | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |
| JOSE O SANCHEZ<br>C/O JAMES FINBERG, ESQUIRE<br>ALTSHULER BERZON<br>177 POST STREET, SUITE 300<br>SAN FRANCISCO CA 94108 | 1871         | 8/27/2009  | 09-12079 | Unsecured: \$14,745.64             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| JOSE O SANCHEZ<br>C/O JAMES FINBERG, ESQUIRE<br>ALTSHULER BERZON<br>177 POST STREET, SUITE 300<br>SAN FRANCISCO CA 94108 | 1975         | 8/27/2009  | 09-12076 | Unsecured: \$14,745.64             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| JOSE O SANCHEZ<br>C/O JAMES FINBERG, ESQUIRE<br>ALTSHULER BERZON<br>177 POST ST, SUITE 300<br>SAN FRANCISCO CA 94108     | 2077         | 8/27/2009  | 09-12074 | Unsecured: \$14,745.64             | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |

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

| NAME AND ADDRESS OF CLAIMANT                                                                                                | CLAIM NUMBER | DATE FILED | CASE NO.  | AMOUNT AND CLASSIFICATION OF CLAIM      | COMMENTS                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----------|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| JUAN VARGAS<br>14876 CARLA JEAN<br>MORENO VALLEY CA 92553                                                                   | 1623         | 8/26/2009  | 09-12079  | Priority: \$13,400.00                   | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |
| KING COUNTY TREASURER<br>RM 600 - 500 FOURTH AVENUE<br>SEATTLE WA 98104                                                     | 941          | 09-12080   | 8/10/2009 | Secured: \$464.31<br>Priority: \$464.31 | Based on review of the Debtor's books and records the Debtor has no amounts owing to this Claimant. The claim is for taxes on a property at 14900 Interurban Ave S., Tukwila, WA and the Debtors do not own this property. As such, the Debtors object to this claim based on no liability.                               |
| MANUEL GAMBOA<br>PO BOX 1845<br>LA MIRADA CA 90637                                                                          | 1624         | 8/26/2009  | 09-12079  | Priority: \$14,875.00                   | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |
| MANUEL PINEDO GLEZ<br>9111 DANBY AVE<br>SANTA FE SPRINGS CA 92670                                                           | 1626         | 8/26/2009  | 09-12079  | Priority: \$6,720.00                    | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |
| MARCELO ROMERO<br>3146 WEST POLK AVE<br>ANAHEIM CA 92801                                                                    | 1641         | 8/26/2009  | 09-12079  | Priority: \$22,320.00                   | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |
| MARGARITO CASTILLO<br>C/O JAMES FINBERG ESQUIRE<br>ALTSCHULER BERZON<br>177 POST STREET SUITE 300<br>SAN FRANCISCO CA 94108 | 1797         | 8/27/2009  | 09-12079  | Unsecured: \$21,776.87                  | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |

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

| NAME AND ADDRESS OF CLAIMANT                                                                                    | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | COMMENTS                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| MATEO HERNANDEZ<br>401 N ROSE ST APT A<br>ANAHEIM CA 92805                                                      | 1631         | 8/26/2009  | 09-12079 | Priority: \$19,525.00              | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                      |
| MERITAGE HOMES<br>1800 SUTTER STREET, SUITE 500<br>CONCORD CA 94520                                             | 2472         | 8/31/2009  | 09-12084 | Unsecured: \$3,185.00              | 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 Debtor's books and records, the Debtor shows no amount due to this Claimant. As such, the Debtors object to the claim based on no liability. |
| MULLEN, LEO G<br>1811 ROBINSON<br>IRVING TX 75060                                                               | 1335         | 8/18/2009  | 09-12074 | Priority: \$47,770.61              | Based on review of the claim document, the claim asserts \$47,770.61 for retirement plan 401k. The 401k funds are held by Prudential Retirement, a third party. Prudential reflects an account value of \$52,111.95, as of 10/9/09, for the claimant. As such, the Debtors hereby object to the claim based on no liability.    |
| MURILLO-C., MODESTO<br>P.O. BOX 363904<br>N. LAS VEGAS NV 89036                                                 | 2266         | 8/31/2009  | 09-12083 | Unsecured: \$20,273.00             | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                      |
| NATIONWIDE INSURANCE - ATTN NATALIE KOPP<br>CLM# 7842A595452<br>1100 LOCUST ST DEPT 2019<br>DES MOINES IA 50391 | 1292         | 8/11/2009  | 09-12075 | Priority: \$1,316.86               | Based on review of the Debtors books and records, there is no amount due to this Claimant. As such, the Debtors hereby object to the entire claim based on no liability.                                                                                                                                                        |
| OLIVARES, HECTOR<br>5005 STONEDLE DR.<br>SALIDA CA 95368                                                        | 1309         | 8/18/2009  | 09-12074 | Unsecured: \$20,000.00             | Based on review of the claim, the claim asserts amounts owed to claimant for not receiving pay increases and overtime pay. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                               |

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

| NAME AND ADDRESS OF CLAIMANT                                                                               | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM              | COMMENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------|--------------|------------|----------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OMAR ZUNIGA<br>401 N ROSE ST APT A<br>ANAHEIM CA 92805                                                     | 1629         | 8/26/2009  | 09-12079 | Priority: \$18,125.00                           | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                                                                                                                                                                     |
| PEDRO BALTAZAR<br>3815 CARNELIA CT<br>PERRIS CA 92570                                                      | 1627         | 8/26/2009  | 09-12079 | Priority: \$3,375.00                            | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                                                                                                                                                                     |
| PEREZ, DANIEL A<br>13373 CAMELLIA DR<br>YUCAIPA CA 92399                                                   | 2267         | 8/31/2009  | 09-12077 | Unsecured: \$40,873.57                          | Based on review of the claim, the claim asserts amounts owed for overtime and bonus. The Debtors books and records reflect that the claimant received severance in the amount of \$6,154.00 on 2/1/2008 pursuant to a separation and release agreement in which the foregoing amount was paid to the claimant in settlement in full of all outstanding obligations owed by the Debtors to the claimant. As such, the Debtors hereby object to the claim based on no liability. |
| PETE YANEZ<br>1105 PARK LAKE COURT<br>NEWCASTLE CA 95658                                                   | 2217         | 8/28/2009  | 09-12077 | Priority: \$10,950.00<br>Unsecured: \$20,877.06 | Based on review of the claim, the claim asserts amounts owed for a 10% reduction in pay. Debtor confirmed with region executive management that claimant was a participant in the decision to decrease pay by 10% for all employees at the location. Claimant was present at the meeting when plans were finalized and agreed to the 10% wage reduction. As such, the Debtors hereby object to the claim based on no liability.                                                |
| ROBERT R THOMAS<br>C/O DEAN T KIRBY, JR<br>KIRBY & MCGUINN<br>707 BROADWAY, STE 1750<br>SAN DIEGO CA 92101 | 2338         | 8/31/2009  | 09-12076 | Unsecured: \$400,000.00                         | Based on review of supporting documentation filed with the claim, Claimant asserts damages claimed associated with an asset purchase agreement between debtor and claimant. Based on review of supporting documentation filed with the claim and per the Debtors' books and records, there is no amount owing to this Claimant in regards to filed claim.                                                                                                                      |

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

| <b>NAME AND ADDRESS OF CLAIMANT</b>                                                                                         | <b>CLAIM<br/>NUMBER</b> | <b>DATE FILED</b> | <b>CASE NO.</b> | <b>AMOUNT AND<br/>CLASSIFICATION OF<br/>CLAIM</b> | <b>COMMENTS</b>                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------|-----------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| RODOLFO SANCHEZ<br>401 N ROSE ST APT A<br>ANAHEIM CA 92805                                                                  | 1630                    | 8/26/2009         | 09-12079        | Priority: \$35,100.00                             | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |
| SALVADOR CHAVEZ G<br>80150 DILLON RD<br>DESERT HOT SPRING CA 92240                                                          | 1637                    | 8/26/2009         | 09-12079        | Priority: \$44,064.00                             | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |
| SALVADOR GONZALES<br>C/O JAMES FINBERG, ESQUIRE<br>ALTSHULER BERZON<br>177 POST STREET, SUITE 300<br>SAN FRANCISCO CA 94108 | 2052                    | 8/27/2009         | 09-12074        | Unsecured: \$14,838.78                            | Per examination of the claim document, the claim asserts amounts owed as part of the Acevedo, et al. v. Building Materials Holdings Corp., et al. - C.A. No. 08-06227 - Class Claims and Attorney Fees and Expenses Claims. Per examination of the Debtor's books and records, there is no amount owing to this Claimant. |
| SERRANDO ORESKO GONZALEZ<br>758 W 20TH ST APT C<br>COSTA MESA CA 92627                                                      | 1639                    | 8/26/2009         | 09-12079        | Priority: \$12,960.00                             | Based on review of the claim document, the claim asserts amounts owed for overtime. However, per examination of the Debtors' books and records, there is no amount owing to this claimant.                                                                                                                                |
| STAT EXTERMINATING<br>2105 W. SAN BERNARDINO ROAD<br>WEST COVINA CA 91790                                                   | 2167                    | 8/28/2009         | 09-12074        | Priority: \$2,649.00<br>Unsecured: \$883.00       | Based on review of supporting documentation filed with the claim, the invoice does not belong to any of the Debtors. As such, we object to this claim based on no liability.                                                                                                                                              |
| TOLL ROADS<br>PO BOX 50190<br>IRVINE CA 92619                                                                               | 361                     | 8/3/2009          | 09-12074        | Priority: \$389.00                                | Based on review of the Debtors' books and records the Debtors have no amounts owing to this claimant. As such, the Debtors object to this claim based on no liability.                                                                                                                                                    |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM<br>NUMBER | DATE FILED | CASE NO. | AMOUNT AND<br>CLASSIFICATION OF<br>CLAIM | COMMENTS |
|------------------------------|-----------------|------------|----------|------------------------------------------|----------|
|------------------------------|-----------------|------------|----------|------------------------------------------|----------|

YANEZ, PETE  
ON BEHALF OF MVB BUILDING  
CONTRACTORS IN  
1105 PARK LAKE COURT  
NEWCASTLE CA 95658

2216

8/28/2009

09-12077

Unsecured: \$64,065.25

Based on review of the Debtor's books and records,  
the Debtor shows no amount due to this Claimant.  
As such, the Debtors object to the claim based on  
no liability.



**Exhibit B**

Multiple Debtor Claims

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

| OBJECTIONABLE CLAIM                                                                                                 |              |            |          | SURVIVING CLAIM                    |              |          |                                                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|--------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME AND ADDRESS OF CLAIMANT                                                                                        | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | CASE NO. | COMMENTS                                                                                                                                                                                                                                                  |
| BARNHILL, JAMES<br>1104 24TH RD.<br>GRAND JUNCTION CO 81505                                                         | 556          | 8/3/2009   | 09-12074 | Unsecured: \$20,008.97             | 508          | 09-12075 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| DAVID ECKENRODE<br>PO BOX 603<br>TEMPE AZ 85280                                                                     | 131          | 7/30/2009  | 09-12083 | Unsecured: \$30,835.11             | 130          | 09-12084 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| ECKENRODE, DAVID<br>P O, BOX 603<br>TEMPE AZ 85280                                                                  | 129          | 7/30/2009  | 09-12076 | Unsecured: \$30,835.11             | 130          | 09-12084 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| GREGG STREET LLC<br>C/O DEAN T KIRBY, JR<br>KIRBY & MCQUINN, A PC<br>707 BROADWAY, SUITE 1750<br>SAN DIEGO CA 92101 | 2344         | 8/31/2009  | 09-12074 | Unsecured: \$407,808.86            | 2347         | 09-12081 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| GREGG STREET LLC<br>C/O DEAN T KIRBY, JR<br>KIRBY & MCQUINN, A PC<br>707 BROADWAY, STE 1750<br>SAN DIEGO CA 92101   | 2345         | 8/31/2009  | 09-12075 | Unsecured: \$407,808.86            | 2347         | 09-12081 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| GREGG STREET LLC<br>C/O DEAN T KIRBY, JR<br>KIRBY & MCQUINN A P C<br>707 BROADWAY, SUITE 1750<br>SAN DIEGO CA 92101 | 2346         | 8/31/2009  | 09-12076 | Unsecured: \$407,808.86            | 2347         | 09-12081 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |

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

| OBJECTIONABLE CLAIM                                                                                                                            |              |            |          | SURVIVING CLAIM                    |              |          |                                                                                                                                                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|----------|------------------------------------|--------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME AND ADDRESS OF CLAIMANT                                                                                                                   | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER | CASE NO. | COMMENTS                                                                                                                                                                                                                                                  |
| LAINER ONE, LP (MASSIE & COMPANY)<br>RICK & DEBBIE MASSIE, MASSIE KIDS IV<br>PROPERTIES LLC, ET AL<br>1801 TRIBUTE ROAD<br>SACRAMENTO CA 95815 | 2128         | 8/28/2009  | 09-12074 | Unsecured: \$269,640.05            | 2127         | 09-12075 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| NOTTING HILL DECORATIVE HARDWARE<br>P.O. BOX 1376<br>LAKE GENEVA WI 53147                                                                      | 891          | 8/10/2009  | 09-12074 | Priority: \$263.00                 | 890          | 09-12075 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| RALPH ROAD LLC<br>C/O DEAN T KIRBY JR<br>KIRBY & MCGUINN APC<br>707 BROADWAY SUITE 1750<br>SAN DIEGO CA 92101                                  | 2340         | 8/31/2009  | 09-12074 | Unsecured: \$418,408.22            | 2342         | 09-12076 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| RALPH ROAD, LLC<br>C/O EAN T. KIRBY, JR<br>KIRBY & MCGUINN, A P C<br>707 BROADWAY, SUITE 1750<br>SAN DIEGO CA 92101                            | 2341         | 8/31/2009  | 09-12075 | Unsecured: \$418,408.22            | 2342         | 09-12076 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| RALPH ROAD, LLC<br>C/O DEAN T KIRBY, JR<br>KIRBY & MCGUINN, A P C<br>707 BROADWAY, SUITE 1750<br>SAN DIEGO CA 92101                            | 2343         | 8/31/2009  | 09-12081 | Unsecured: \$418,408.22            | 2342         | 09-12076 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |
| RAMOS OIL COMPANY<br>P.O. BOX 401<br>W SACRAMENTO CA 95691                                                                                     | 1392         | 8/20/2009  | 09-12075 | Unsecured: \$39,323.27             | 1393         | 09-12077 | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectionable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |

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

| NAME AND ADDRESS OF CLAIMANT                                                                                             | OBJECTIONABLE CLAIM |            |          | SURVIVING CLAIM                    |                                                                                                                                                                                                                                                        |          |
|--------------------------------------------------------------------------------------------------------------------------|---------------------|------------|----------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|                                                                                                                          | CLAIM NUMBER        | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | CLAIM NUMBER                                                                                                                                                                                                                                           | CASE NO. |
| TOLL BROS INC AND/OR COLEMAN TOLL LP<br>TOLL BROS INC<br>C/O JOHN McDONALD ESQ<br>250 GIBRALTAR ROAD<br>HORSHAM PA 19044 | 2152                | 8/28/2009  | 09-12074 | Unsecured: \$643,910.58            | 2172                                                                                                                                                                                                                                                   | 09-12083 |
|                                                                                                                          |                     |            |          |                                    | Claimant filed identical claims against multiple debtors. According to the Debtors' books and records, the claim listed as Objectable was asserted against the wrong Debtor and the claim listed as Surviving was asserted against the correct Debtor. |          |