IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

IN RE:	)	**Chapter 11**
BUILDING MATERIALS HOLDING CORPORATION, *et al.*,[1]	)	**Case No. 09-12074 (KJC)**
Debtors.	)	**Jointly Administered**

AMENDED AND RESTATED DECLARATION OF PAUL S. STREET IN SUPPORT OF CONFIRMATION OF THE JOINT PLAN OF REORGANIZATION FOR THE DEBTORS UNDER CHAPTER 11 OF THE BANKRUPTCY CODE
AMENDED DECEMBER 14, 2009 (WITH TECHNICAL MODIFICATIONS)

I, Paul S. Street, pursuant to 28 U.S.C. § 1746, declare as follows:

1. On June 16, 2009 (the "Petition Date"), the above-captioned debtors and debtors in possession (the "Debtors") filed their voluntary petitions for relief under chapter 11 of the Bankruptcy Code. Each Debtor is continuing to operate its business and manage its property as a debtor-in-possession pursuant to sections 1107(a) and 1108 of title 11, United States Code (the "Bankruptcy Code").

2. In my capacity as the 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 , I am familiar with the Debtors'

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[1] The Debtors, along with the last four digits of each Debtor's tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois Framing, Inc. (4451), C Construction, Inc. (8206), TWF Construction, Inc. (3334), H.N.R. Framing Systems, Inc. (4329), SelectBuild Southern California, Inc. (9378), SelectBuild Nevada, Inc. (8912), SelectBuild Arizona, LLC (0036), and SelectBuild Illinois, LLC (0792). The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

day-to-day operations, business and financial affairs, and books and records. I have been involved in the negotiations on behalf of the Debtors that resulted in the resolution embodied in the Plan.

3. I have reviewed and am familiar with the terms and provisions of the Joint Plan Of Reorganization For The Debtors Under Chapter 11 Of The Bankruptcy Code Amended December 14, 2009 (With Technical Modifications) [D.I. 1134] (as may be further amended, supplemented and/or modified, the "Plan")[2] and the Plan Supplement (as defined in the Plan) [D.I. 930] (as amended and restated on December 14, 2009 [D.I. 1144] the "Plan Supplement").

4. I submit this amended and restated declaration (the "Declaration") in support of confirmation of the Plan. This declaration differs from my declaration filed on December 7, 2009 in that this declaration is with respect to the Plan filed on December 14, 2009 (including the revised Exit Credit Facilities reflected therein). Except as otherwise indicated, all facts set forth in this Declaration are based on my personal knowledge and belief, review of relevant documents, inquiries made to others, or opinion based upon experience and knowledge of the Debtors' business affairs and financial condition and the legal advice provided by the Debtors' professionals. I am authorized to submit this Declaration on behalf of the Debtors. If called upon to testify, I could and would testify competently to the facts set forth in this Declaration.

5. On July 13, 2009, the Debtors filed the Debtors' Motion for Order (I) Approving the Disclosure Statement; (II) Establishing Procedures for Solicitation and Tabulation of Votes to Accept or Reject the Plan, Including (A) Approving Form and Manner of Distribution of Solicitation Packages, (B) Approving the Form and Manner of Notice of the Confirmation

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[2] Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Plan.

Hearing, (C) Establishing a Record Date and Approving Procedures for Distribution of Solicitation Packages, (D) Approving Forms of Ballots, (E) Establishing the Deadline for Receipt of Ballots, and (F) Approving the Procedures for Vote Tabulations; (III) Establishing the Deadline and Procedures for Filing Objections to (A) Confirmation of the Plan and (B) Proposed Cure Amounts Related to Contracts and Leases Assumed Under the Plan; and (IV) Granting Related Relief [D.I. 172] (the "Solicitation Procedures Motion"). By Order entered October 22, 2009 [D.I. 768] (the "Disclosure Statement Approval Order"), the Court approved the Disclosure Statement With Respect to Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code Amended October 22, 2009 [See D.I. 834, Exhibit 3] (the "Disclosure Statement") and solicitation procedures with respect to voting on the Plan.

6. I am informed and believe that, as required by the Disclosure Statement Approval Order, as modified by that certain Order Extending By Two Days the Deadlines for Mailing Solicitation Packages, Confirmation Hearing Notices and Non-Voting Holder Notices dated October 27, 2009 (the "Solicitation Extension Order") [D.I. 780], on or before October 29, 2009, the Debtors, through their noticing and claims agent, The Garden City Group, Inc. ("GCG"), timely mailed to holders of claims entitled to vote on the Plan, a solicitation package containing: (a) written notice of (i) the Court's approval of the Disclosure Statement, (ii) the deadline for voting on the Plan, (iii) the date of the hearing to consider confirmation of the Plan (the "Confirmation Hearing"), and (iv) the deadline and procedures for filing objections to the confirmation of the Plan; (b) the Plan in pdf format on a CD-Rom; (c) the Disclosure Statement in pdf format on a CD-Rom; and (d) the appropriate ballot along with a return envelope. [See D.I. 834].

7. In addition, I am informed and believe that notice of the Confirmation Hearing was published in the national edition of The Wall Street Journal [D.I. 837], regional English and Spanish language papers in Las Vegas [D.I. 854, 1006], Los Angeles [D.I. 855, 1005], and Phoenix [D.I. 835, 856], and English language publications in Fort Lauderdale and Miami [D.I. 836, 1049] on or before October 31, 2009. Furthermore, I am informed and believe that the Debtors have complied with all other orders of the Court entered during the pendency of the Chapter 11 Cases and with the applicable provisions of the Bankruptcy Code and Bankruptcy Rules with respect to postpetition disclosure and solicitation of acceptances of the Plan.

8. I have been advised that the Plan complies with all applicable provisions of the Bankruptcy Code as required by section 1129(a)(1) of the Bankruptcy code, including, without limitation, the requirements of sections 1122 and 1123.

9. As required under sections 1122 and 1123(a)(1) of the Bankruptcy Code, the Plan designates ten Classes of Claims and Interests, with the exception of Administrative Expense Claims, Professional Compensation Claims, Priority Tax Claims and Claims under the DIP Facility. As required by section 1122 of the Bankruptcy Code, I believe that each Class of Claims and Interests contains only Claims or Interests that are substantially similar to the other Claims or Interests within that Class. The Plan's classification structure recognizes the differing legal and equitable rights of creditors versus interest holders, secured versus unsecured claims and priority versus non-priority claims.

10. Pursuant to sections 1123(a)(2) and (3) of the Bankruptcy Code, the Plan specifies all Claims and Interests that are impaired and unimpaired and sets forth the applicable treatment afforded to them under the Plan, respectively, consistent with the provisions of the Bankruptcy Code. Pursuant to section 1123(a)(4) of the Bankruptcy Code, the Plan also provides the same

treatment for each Claim or Interest within a particular Class, except to the extent a Holder agrees to less favorable treatment of its Claim or Interest.

11. The Plan also provides adequate means for the Plan's implementation as required by section 1123(a)(5) of the Bankruptcy Code. Specifically, Articles VI, VII and VIII of the Plan, along with various other provisions, provide adequate means for implementing the Plan, including, among other things: (i) entry into the $90 million Exit Credit Facilities consisting of the Exit Revolver in an amount of up to $50 million and the Exit Term Loan in the original principal amount of up to $40 million; (ii) entry into the Term Loan Credit Agreement providing for the issuance of Term Notes to holders of Prepetition Funded Lender Claims (and, if Prepetition L/C Lenders fund draws under a Prepetition Letter of Credit, the Prepetition L/C Lenders) in the aggregate principal amount of $135 million;[3] (iii) issuance of Reorganized BMHC Equity Interests, less reserves for the L/C Lender Equity Reserve and for options, or other equity awards, if any, to Holders of allowed Funded Lender Claims (and, if Prepetition L/C Lenders fund draws under a Prepetition Letter of Credit, the Prepetition L/C Lenders as specified in the Plan); (iv) the funding of the Unsecured Cash Fund with $5.5 million and up to $700,000 for payments with respect to Allowed Small Unsecured Claims; (v) the assumption and rejection of Executory Contracts and Unexpired Leases; and (vi) provisions with respect to the ongoing management and operations of the Reorganized Debtors. The Debtors anticipate that they will have sufficient Cash to make all payments required to be made pursuant to the terms of the Plan.

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[3] Less amounts received from the Sale Cash Collateral Excess Proceeds Account established under the DIP Facility, but plus any amounts issued to Prepetition L/C Lenders that fund draws under a Prepetition Letter of Credit.

12. The Debtors, as proponents of the Plan, have complied with section 1123(a)(6) of the Bankruptcy Code. Following the Effective Date of the Plan, the operative documents of the Reorganized Debtors will prohibit the issuance of non-voting equity securities to the extent required by section 1123(a) of the Bankruptcy Code.

13. The Debtors have complied with section 1123(a)(7) of the Bankruptcy Code. The Plan provides that the operation, management and control of the Reorganized Debtors shall be the general responsibility of its board of directors or managers and senior officers. The Debtors disclose in the Plan Supplement [D.I. 930, D.I. 1073, D.I. 1144] the identity of the individuals proposed to serve, after the Effective Date, as a director or officer of the Reorganized Debtors. The persons proposed to serve, after the Effective Date, as director or officer of the Reorganized Debtors were selected in good faith and are fully qualified effectively to operate, manage and control the Reorganized Debtors after the Effective Date. As discussed further below, I believe that the manner of selection of officers and directors and their successors is in the interests of creditors and equity shareholders and is consistent with public policy and as such complies with section 1129(a)(5) of the Bankruptcy Code.

14. Consistent with section 1123(b)(2) of the Bankruptcy Code, Article VI of the Plan provides for the assumption of executory contracts and unexpired leases of the Debtors except for any such contract or lease (i) that has been assumed or rejected, or renegotiated and either assumed or rejected on renegotiated terms, pursuant to an order of the Court entered prior to the Effective Date; (ii) that has been entered into by the Debtors during the pendency of the Chapter 11 Cases in the ordinary course of business or pursuant to an order of the Court; (iii) that is the subject of a motion to reject, or a motion to approve renegotiated terms and to assume or reject on such renegotiated terms, that has been filed and served prior to the Effective Date; or (iv) that

is identified on the Rejected Executory Contract and Unexpired Lease List. In my opinion, the rejection of these executory contracts and unexpired leases is within the sound business judgment of the Debtors and such rejection is in compliance with section 1123(b)(2) of the Bankruptcy Code..

15. In accordance with section 1123(b)(3) of the Bankruptcy Code, the Plan provides for certain releases of claims by the Debtors and the preservation of other Causes of Action, including those specified in the Plan Supplement. Under Article XI of the Plan, except as otherwise specified therein, the Court will generally retain jurisdiction as to all matters involving the Plan, including, among other things, allowance of Claims, determination of tax liability under section 505 of the Bankruptcy Code, resolution of Plan-related controversies, and approval of matters related to the assumption or rejection of executory contracts or unexpired leases. I am advised and believe that these matters are matters that the Court would otherwise have jurisdiction over during the pendency of the Chapter 11 Cases and that the retention of jurisdiction post-confirmation is permitted by the Bankruptcy Code.

16. I have been advised that Articles III and IV of the Plan modify or leave unaffected the rights of Holders of Claims and Interests within each class in accordance with section 1123(b)(1) and (b)(5) of the Bankruptcy Code

17. Section 9.2.1 of the Plan provides that the Debtors shall release certain claims, rights and causes of action arising prior to the Effective Date that the Debtors may have against certain Released Parties (the "Debtor Release"). It is my belief that the Debtor Release will eliminate the costs and risks of litigation and allow the principals of the Reorganized Debtors to focus on operations after emergence, as opposed to being distracted by litigation. The Debtor Release provisions are the product of arm's-length negotiations and have been critical to

obtaining the support of various constituencies for the Plan. The Debtors are not aware of any viable litigation against the Released Parties, so it is not possible to place any probability of success on such litigation. Furthermore, the Debtor Release was a key component of the negotiations with respect to the Plan and the Prepetition Lenders' agreement to provide the $5.5 million Unsecured Cash Fund and the funds for payment of a 25% distribution to holders of allowed Small Unsecured Claims, without which the distributions to unsecured creditors proposed by the Plan could not have been achieved. In my view, pursuing questionable causes of action against third parties, including the new owners of the Reorganized Debtors, and distracting the officers and directors of the Reorganized Debtors from their primary obligations of managing and supervising the management of the Reorganized Debtors to attend to such litigation matters will not serve the ultimate goal of maximizing the value of the Reorganized Debtors.

18. The Debtors' Prepetition Lenders and Wells Fargo Bank, as agent, hold contractual rights to indemnity under the Debtors' Prepetition Credit Agreement, and the current and former executive officers and directors are indemnified by the Debtors to the fullest extent of Delaware law (subject to limitation by individual contract). Because a suit against the Prepetition Lenders, Wells Fargo Bank as agent, or current or former directors and officers would likely give rise to indemnification claims against the Debtors' estates, I believe the Debtor Release is appropriate.

19. The Released Parties contributions have benefitted the Estates and Holders of Claims. The distributions under the Plan to the Holders of General Unsecured Claims and Small Unsecured Claims are possible because of the Prepetition Lenders' willingness to provide value to other creditors that would not otherwise be available due to the Prepetition Lenders having

security interests in substantially all of the Debtors' assets. The Debtors' officers and directors contributed, among other ways, through the stable maintenance of the Debtors' business operations during a lengthy restructuring process and the negotiation of a feasible financial restructuring. Many Released Parties played a principal role in orchestrating the ultimate resolution set forth in the Plan, thereby contributing in a substantial way to the Debtors reaching this result, which I believe is in the best interests of all creditors and parties in interest under the circumstances.

20. I believe that the Debtor Release is an integral element of the Plan, which is a global agreement among the parties in these Chapter 11 Cases and premised on all of its mutually-interdependent elements.

21. The Plan includes a consensual third-party release of the Released Parties that, as a result of amendments to the Plan on December 7, 2009 (and continued in the Plan filed on December 14, 2009), is given only by those Holders of Claims or Interests that voted to accept the Plan (the "Third-Party Release"). Because the Third-Party Release is consensual, I am informed it is appropriate under applicable case law.

22. The Plan generally provides for the exculpation of the Exculpated Parties from liability for acts or omissions occurring during and in connection with the Chapter 11 Cases, but excludes exculpation for claims arising from the gross negligence, willful misconduct, fraud, or breach of fiduciary duty or loyalty (the "Exculpation"). The "Exculpated Parties" consist of (i) the Debtors and each of the Debtors' respective officers, directors, employees, Professionals, and agents; (ii) the Creditors Committee, its members, and Professionals; (iii) WFB, in its capacity as Agent under the Prepetition Credit Agreement, and its officers, directors, employees, professionals, and agents; (iii) the Prepetition Lenders and each of their respective officers,

directors, employees, professionals, and agents; and (iv) the DIP Lenders and each of their respective officers, directors, employees, professionals, and agents. Because the Exculpation excludes any acts that constitute willful misconduct or gross negligence, I am informed it is consistent with Third Circuit precedent.

23. I believe that the injunction provision in section 9.2.5 of the Plan is necessary to preserve and enforce the Debtor Release, the Third-Party Release and the Exculpation. The Disclosure Statement states in bold letters all acts to be enjoined and identifies all entities that would be subject to the injunction. The applicable release, exculpation, and injunction provisions are clearly identified in the Plan and Disclosure Statement, are displayed in bold font, and specifically identify all acts to be enjoined and identifies all entities that would be subject to the injunction.

24. I believe that the Debtors, as proponents of the Plan, have complied with all applicable provisions of section 1129(a)(2) of the Bankruptcy Code and the applicable Bankruptcy Rules. In particular, the Disclosure Statement, the Plan, appropriate ballots, notices, and all other related documents were distributed to all parties in accordance with the Disclosure Statement Approval Order and Solicitation Extension Order. Additionally, the date and time of the Voting Deadline and the Confirmation Hearing were timely published in the national edition of The Wall Street Journal, regional English and Spanish language papers in Las Vegas, Los Angeles, and Phoenix, and English language publications in Miami and Fort Lauderdale on or before October 31, 2009. The Debtors have filed affidavits and certificates of service demonstrating compliance with section 1125 of the Bankruptcy Code, the Bankruptcy Rules, the Disclosure Statement Approval Order and the Solicitation Extension Order with respect to the transmittal of the Disclosure Statement, the Plan, and all related solicitation materials. The

Debtors, their officers, directors, employees, agents and professionals have complied with all other orders of the Court during the pendency of these Chapter 11 Cases and with the applicable provisions of the Bankruptcy Code and Bankruptcy Rules with respect to postpetition disclosure and solicitation of acceptances of the Plan.

25. Consistent with the purpose of chapter 11 of the Bankruptcy Code, the Plan was negotiated in good faith and is the result of arm's length negotiations among the Debtors, the Prepetition Lenders, the Creditors Committee, the Exit Credit Facilities Lenders and certain of the Debtors' creditors. Those negotiations led to the development of a proposed restructuring that will significantly de-lever the Debtors' balance sheets while providing a meaningful recovery to the Debtors' unsecured creditors in relation to the amount they would receive in a liquidation. After months of negotiations and the consideration of multiple funding proposals, the Debtors and certain of their Prepetition Lenders agreed to a restructuring proposal. The Debtors filed an initial proposed plan of reorganization with respect to this restructuring proposal on the Petition Date. The Debtors subsequently filed several amended versions of the proposed plan as a result of continued negotiations and developments. At the same time, the Debtors were engaged in discussions with various plan bidders to explore alternative plan proposals. Those discussions did not result in an alternative that the Debtors viewed as more favorable to that in the Plan. After additional negotiations with the Creditors Committee, the Debtors filed the Plan with respect to which they have solicited acceptances or rejections. The Debtors filed an amended version of the Plan, with certain technical modifications, on December 7, 2009. Since that time, the Debtors have reached agreement with new Exit Credit Facilities Lenders for more favorable Exit Credit Facilities, thereby requiring further technical modifications to the Plan. These additional technical modifications are reflected in the Plan filed on December 14, 2009. I

believe that the Plan allows Holders of Allowed Claims to realize the highest possible recovery under the circumstances. The Plan was proposed with the legitimate and honest purpose providing the greatest possible distribution to the Debtors' creditors. Further, I believe that the Plan has been proposed in compliance with all applicable laws, rules and regulations.

26. As required by section 1129(a)(4) of the Bankruptcy Code, any payment made or promised by the Debtors or by any person acquiring property under the Plan, for services or for costs and expenses in, or in connection with, these chapter 11, cases, or in connection with the Plan and incident to this case has been approved by this Court or will be submitted to this Court for approval.

27. The Debtors have disclosed in the Plan Supplement and/or will disclose on the record at the Confirmation Hearing the identity and affiliations of the individuals or Entities proposed to serve as a director or officer of the Debtors under the Plan, including the compensation of any insiders, and I believe the appointment to, or continuation in such offices of each such individual is consistent with the interests of Creditors and with public policy, thereby satisfying section 1129(a)(5) of the Bankruptcy Code.

28. Because no governmental regulatory commission will have jurisdiction over the Debtors' rates after confirmation of the Plan, the provisions of section 1129(a)(6) of the Bankruptcy Code are not applicable to the Plan.

29. Although not all impaired classes accepted the Plan with respect to each Debtor, I am informed that the Plan is nonetheless confirmable under section 1129(b) of the Bankruptcy Code. I am advised that the Plan does not discriminate unfairly and is fair and equitable with respect to the dissenting, impaired classes. In particular, I am advised that the Plan does not discriminate unfairly against the holders of General Unsecured Claims in Class 6 by placing

Unsecured Claims of $5,000 or less in a separate Small Unsecured Claim class because such treatment is permissible under section 1122(b) of the Bankruptcy Code and every holder of a General Unsecured Claim had the opportunity to elect to be treated as a Small Unsecured Claim. Placing claims of $5,000 or less in a separate class was necessary for the administrative convenience of the Debtors. Further, while Intercompany Claims may be reinstated, this is simply to preserve the Debtors' corporate structure and benefits only the new owners of the Reorganized BMHC Equity Interests, the Holders of Funded Lender Claims (and, to the extent Prepetition Letters of Credit are drawn, the Holders of L/C Lender Claims), because all of the Subsidiary Debtors will be 100% owned, directly or indirectly, by Reorganized BMHC. In addition, I am informed and believe that the Plan does not discriminate unfairly against the holders of Interests in Class 9 or Section 510(b) Claims in Class 10 because there are no other classes with similar legal rights to those in Classes 9 and 10.

30. I am advised and believe that the Plan also is fair and equitable to Holders of Claims and Interests in dissenting, impaired classes. Under the Plan, Intercompany Interests in Classes 9(b) through (l) are rendered unimpaired to maintain the Debtors' prepetition organizational structure for the administrative benefit of the holders of Funded Lender Claims (and, to the extent Prepetition Letters of Credit are drawn, the holders of L/C Lender Claims). The Intercompany Interests in Classes 9(b) through (l) are not "old equity"—instead, old equity consists of the Interests in BMHC which are being cancelled without further distribution. The recognition and preservation of Intercompany Interests in the Plan is simply a conceptual mechanism to consolidate the equity interests in the Reorganized Debtors for distribution to the Holders of Funded Lender Claims (and, to the extent Prepetition Letters of Credit are drawn, the

Holders of L/C Lender Claims), who are entitled to substantially all of the reorganization consideration available for distribution.

31. The Prepetition Lenders have an undisputed, perfected security interests in the very Intercompany Interests that are being preserved under the Plan. BMHC, BMC West, and the other Subsidiary Debtors (collectively, the "Prepetition Grantors") are parties to the Third Amended and Restated Security Agreement, dated as of November 10, 2006 (the "Prepetition Security Agreement") along with WFB, as administrative agent (in such capacity, the "Prepetition Administrative Agent"), and the lenders under the Prepetition Credit Agreement (together with the Prepetition Administrative Agent, the "Prepetition Secured Parties"). The Prepetition Security Agreement was executed in connection with the contemporaneous execution of the Prepetition Credit Agreement. Pursuant to Section 2 of the Prepetition Security Agreement, the Prepetition Grantors granted the Prepetition Administrative Agent a security interest in all of the Prepetition Grantors' Investment Property (as such term is defined in Article 9 of the Uniform Commercial Code in effect in the state of California).

32. I am advised and believe that the Plan treats Allowed DIP Facility Claims, Administrative Expense Claims, Professional Compensation Claims, Priority Tax Claims and Other Priority Claims against all Debtors, except to the extent that the holder of a particular Allowed Claim has agreed to a different treatment of such Claim, in the manner required by section 1129(a)(9) of the Bankruptcy Code.

33. I am informed and believe that, as required by section 1129(a)(10) of the Bankruptcy Code, the Plan satisfies the requirement that at least one Class of Claims or Interests that is impaired under the Plan accept the Plan, excluding votes cast by insider.

34. I believe that the Plan is feasible and meets the requirements of section 1129(a)(11) of the Bankruptcy Code. Based on my review of the Debtors' books and records and the Debtors' obligations under the Plan, I believe that the $90 million Exit Credit Facilities contemplated by the Plan will provide the Reorganized Debtors with sufficient cash to permit them to fund the distributions contemplated by the Plan and will provide the Reorganized Debtors with working capital sufficient to support their business operations and to repay the DIP Facility and to pay all other claims, costs and expenses contemplated by the Plan.

35. In accordance with section 1129(a)(12) of the Bankruptcy Code, the Plan provides for payment of all fees payable under 28 U.S.C. § 1930 on or before the Effective Date, or when otherwise due and payable. The Debtors have adequate means to pay such fees.

36. Section 1129(a)(13) of the Bankruptcy Code requires that a plan provide for the continuation of retiree benefits at levels established pursuant to section 1114 of the Bankruptcy Code for the duration of the period that the debtor has obligated itself to provide such benefits. The Debtors do not have any "retiree benefits" programs as such term is defined in section 1114 of the Bankruptcy Code.

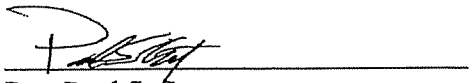
37. Other than the Plan (including previous versions thereof), no plan has been filed in these Chapter 11 Cases.

38. The primary purpose of the Plan is not avoidance of taxes or avoidance of the requirements of Section 5 of the Securities Act of 1933. To my knowledge, no governmental unit has requested that the Plan not be confirmed on the grounds that the primary purpose of the Plan is the avoidance of taxes or the avoidance of application of Section 5 of the Securities Act of 1933.

39. I believe that the Plan will enable creditors to realize the highest possible recoveries under the circumstances. I therefore believe that confirmation of the Plan is in the best interests of all creditors.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: Wilmington, Delaware
December 14, 2009



By: Paul S. Street
Title: Senior Vice President