

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

IN RE:)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i> ¹)	Case No. 09-12074 (KJC)
Debtors.)	Jointly Administered
)	Ref. Docket No. <u>926,1143</u>

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

Upon consideration of the third omnibus (non-substantive) objection (the "Objection")² of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for the entry of an order, pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code"), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), reclassifying, in full or in part, the Disputed Claims identified on Exhibit A attached hereto; and it appearing that due and sufficient notice of the Objection has been given under the circumstances; and after due deliberation and upon the Court's determination that the relief requested in the Objection is in the best interests of the Debtors,

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

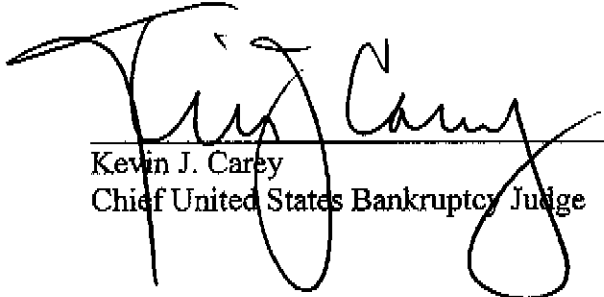
² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

their estates and creditors and other parties in interest; and sufficient cause appearing for the relief requested in the Objection, it is hereby:

ORDERED, ADJUDGED AND DECREED that:

1. The Objection is sustained.
2. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on the attached Exhibit A are hereby reclassified to the priority levels indicated in the column titled "Amount and Classification of Reclassified Claim" on Exhibit A.
3. The Debtors (and any successors or successors in interest) reserve any and all rights to amend, modify or supplement this Objection, and to file additional objections to any and all claims filed in these chapter 11 cases, including, without limitation, any and all claims that are the subject of the Objection.
4. The Debtors (and any successors or successors in interest) reserve any and all rights to object to any and all of the Disputed Claims on any and all grounds in any and all additional objections to claims filed in these chapter 11 cases.
5. This Court shall retain jurisdiction over any and all affected parties with respect to any and all matters, claims or rights arising from or related to the implementation or interpretation of this Order.

Dated: Wilmington Delaware
December 16, 2009



Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Reclassified Claims

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM			
ACCURATE LIEN & CONTRACTOR ASSISTANCE INC ACCURATE LIEN PO BOX 1150 SCOTTSDALE AZ 85252	121	7/29/2009	09-12084	Priority: \$1,824.50 Unsecured: \$2,003.50	Unsecured: \$3,828.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.		
AMERICAN INDUSTRIAL TIRE CORP PO BOX 35451 DALLAS TX 75235	434	8/3/2009	09-12075	Priority: \$1,074.98	Priority: \$465.55 Unsecured: \$609.43	Based on review of supporting documentation filed with the claim, the claim asserts \$527.50 for services and \$81.93 for taxes, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$609.43 of the claim is reclassified to general unsecured.		
ASPEN LEAF COMPANIES 777 COMRAD ST COLORADO SPRINGS CO 80915	977	8/19/2009	09-12075	Priority: \$1,008.51	Priority: \$48.90 Unsecured: \$351.61	Based on review of supporting documentation filed with the claim, the claim includes \$66.00 owed for goods which were received outside the 20 days prior to the petition date, \$2.40 owed for taxes, and \$458.12 owed for service charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$351.61 of the claim is reclassified to general unsecured.		
B&C STEEL, INC. 5320 COOK STREET DENVER CO 80216	1244	8/17/2009	09-12075	Priority: \$71.27 Unsecured: \$688.69	Unsecured: \$759.96	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.		
BANNER TOOL SERVICE 6741 N 57TH AVE GLENDALE AZ 85301	2331	8/31/2009	09-12084	Unsecured: \$206.41	Priority: \$206.41	Based on review of supporting documentation filed with the claim, the claim includes \$206.41 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority and pursuant to section 503(b)(9) of the Bankruptcy Code, goods received within the 20 days prior to the petition date are valid priority claims. As such, \$206.41 of the claim is reclassified to priority.		

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 08-12074
CLAIMS TO BE RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	
BOWEN PETROLEUM P.O. BOX 50579 IDAHO FALLS ID 83405	1391	8/20/2009	08-12075	Priority: \$4,835.36 Unsecured: \$958.36	08-12075	Priority: \$3,877.00 Unsecured: \$958.36	Based on review of supporting documentation filed with the claim, the claim asserts \$938.85 for taxes and \$19.51 for fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$958.36 of the claim is reclassified to general unsecured.
BOYLE & CHASE P.O. BOX 74 ACCORD MA 02018	435	8/3/2009	09-12075	Priority: \$551.73	09-12075	Unsecured: \$51.73	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
BRON TAPES OF NV 5490 DESERT POINT DR LAS VEGAS NV 89118	435	8/3/2009	09-12083	Priority: \$4,809.47	09-12083	Priority: \$1,471.58 Unsecured: \$3,437.81	Based on review of supporting documentation filed with the claim, the claim includes \$3203.48 owed for goods which were received outside the 20 days prior to the petition date, \$122.69 owed for taxes, and \$111.44 owed for freight charges and pursuant to Section 503(b)(9) of the Bankruptcy Code only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3437.81 is reclassified to general unsecured.
CAMERON COLE, LLC 5777 CENTRAL AVENUE SUITE 100 BOULDER CO 80301	1806	8/26/2008	09-12074	Priority: \$2,082.47 Unsecured: \$10,361.66	09-12074	Unsecured: \$12,444.13	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
CAMPIOTTI LIFT TRUCK SERVICE 155 MARIE AVE MANTENCA CA 95355	1750	8/27/2009	09-12075	Priority: \$2,354.14	09-12075	Priority: \$1,041.16 Unsecured: \$1,312.98	Based on review of supporting documentation filed with the claim, the claim includes \$23.28 owed for freight, \$87.19 owed for taxes, and \$1202.50 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1312.98 of the claim is reclassified to general unsecured.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM
CARTRIDGE WORLD OF MODESTO 3800 PELANDALE AVE MODESTO CA 95336	196	7/31/2009	08-12075	Priority: \$1,414.95	08-12075	Priority: \$490.89 Unsecured: \$923.16
CHAMBERLIN, JAMES M. 8511 WENDY LANE WEST PALM BEACH FL 33411	1058	8/13/2009	09-12074	Priority: \$116,143.47	09-12074	Unsecured: \$116,143.47
CHANDLER BUILDING COMPANY 13930 SW RAYWIDE COURT BEAVERTON OR 97008	197	7/31/2009	09-12075	Priority: \$576.70	09-12075	Unsecured: \$576.70
CINTAS CORPORATION 5801 W HADLEY ST PHOENIX AZ 85043	1602	8/26/2009	06-12064	Priority: \$1,586.54 Unsecured: \$968.50	06-12064	Unsecured: \$2,555.04
COMBO ALUMINUM PRODUCTS 1180 NORTH JOHNSON AVENUE EL CAJON CA 92020	578	8/3/2009	09-12075	Priority: \$1,165.20	09-12075	Unsecured: \$1,165.20

Based on review of supporting documentation filed with the claim, the claim includes \$882.05 owed for goods which were received outside the 20 days prior to the petition date and \$41.11 of taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$923.16 of the claim is reclassified to general unsecured.

The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.

Based on review of supporting documentation filed with the claim, the claim includes \$676.60 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the \$676.60 of the claim is reclassified to general unsecured.

Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.

Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM RECLASSIFIED CLAIM

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
CONCRETE ACCESSORIES INC PO BOX 27770 LAS VEGAS NV 89128	254	7/31/2009	09-12083	Priority: \$3,114.85 Unsecured: \$4,023.61	Priority: \$2,890.81 Unsecured: \$4,247.65	Based on review of the Debtor's books and records, the claim includes \$224.04 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$224.04 of the claim is reclassified to general unsecured.
CONVERSE CONSULTANTS 185 E PAULARINO AVE STE B COSTA MESA CA 92626	606	8/3/2009	09-12083	Priority: \$10,723.00	Unsecured: \$10,723.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
CRAFTSMAN FABRICATED GLASS C/O KAREN SANDLIN 4622 SOUTHERLAND RD HOUSTON TX 77062	79	7/24/2009	09-12075	Priority: \$6,537.68	Priority: \$3,361.32 Unsecured: \$3,176.36	Based on review of the Debtor's books and records, the claim includes \$2,941.05 owed for goods which were received outside the 20 days prior to the petition date, and \$235.31 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3,176.36 of the claim is reclassified to general unsecured.
DEL MAR FABRICATING & WELDING INC 1745 OLIVENHAIN RD ENCINITAS CA 92024	783	8/7/2009	09-12081	Priority: \$5,710.00	Unsecured: \$5,710.00	Based on review of supporting documentation filed with the claim, the claim includes \$5710.00 owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured.
DELANEY CO P.O. BOX 384 CUMMING GA 30028	817	8/10/2009	09-12075	Priority: \$27,253.13	Priority: \$1,371.02 Unsecured: \$26,082.11	Based on review of supporting documentation filed with the claim, the claim includes \$25976.85 owed for goods which were received outside the 20 days prior to the petition date and \$105.28 owed for freight charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$26082.11 of the claim is reclassified to general unsecured.

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

----- OBJECTIONABLE CLAIM ----- RECLASSIFIED CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
DIRKS TRUCK REPAIR INC 2421 118TH ST SOUTH LAKEWOLD WA 98499	1156	8/14/2009	09-12075	Priority: \$1,187.39 Unsecured: \$5,352.05	Priority: \$602.42 Unsecured: \$5,937.02	Based on review of supporting documentation filed with the claim, the claim asserts \$952.50 owed for services and \$101.03 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,052.53 of the claim is reclassified to general unsecured. In addition, the claim includes \$468.56 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$468.56 of the claim is reclassified to priority.
EL & EL WOOD PRODUCTS 10149 IRON ROCK WAY ELK GROVE CA 95624	2322	8/31/2009	09-12075	Priority: \$10,006.62	Priority: \$4,776.94 Unsecured: \$5,229.68	Based on review of supporting documentation filed with the claim, the claim includes \$5,229.68 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$5,229.68 of the claim is reclassified to general unsecured.
ELMDOR STONEMAN BUILDING SPECIALTIES P.O. BOX 3527 CITY OF INDUSTRY CA 91744	835	8/10/2009	09-12075	Secured: \$272.22	Priority: \$143.71 Unsecured: \$128.51	Based on review of supporting documentation filed with the claim, the Claimant does have any lien rights and therefore the claim should be unsecured. However, the claim includes \$143.71 for goods which were received inside the 20 days prior to the petition date, \$92.57 for goods which were received outside the 20 days prior to the petition date, and \$35.94 for freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$143.71 of the claim is reclassified to priority and \$128.51 of the claim is reclassified to general unsecured.
ESCREEN P.O. BOX 25902 OVERLAND PARKS KS 66225	1621	8/26/2009	09-12074	Priority: \$1,342.00 Unsecured: \$2,311.00	Unsecured: \$3,653.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM RECLASSIFIED CLAIM

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
EXCEL SALES & RENTALS INC PO BOX 892500 TEMECULA CA 92589	2210	8/28/2009	09-12080	Priority: \$1,331.48 Unsecured: \$1,331.48	Unsecured: \$1,331.48	Based on review of supporting documentation filed with the claim, the claim includes \$881.02 owed for goods which were received outside the 20 days prior to the petition date and \$450.46 owed for services and pursuant to Section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
FABRICATORS SUPPLY, INC. P.O. BOX 1728 FARGO ND 58107	567	8/3/2009	09-12075	Priority: \$3,034.09 Unsecured: \$3,146.88	Priority: \$2,622.19 Unsecured: \$3,568.76	Based on review of supporting documentation filed with the claim, the claim includes \$265.90 of freight charges and \$126.00 of fee charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$411.90 of the claim is reclassified to general unsecured.
FARNSWORTH WHOLESale CO 27 W BASELINE GILBERT AZ 85233	1600	8/28/2009	09-12064	Priority: \$280.44	Unsecured: \$280.44	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
FARRIS BELT AND SAW 235 FOSTER AVENUE CHARLOTTE NC 28203	1593	8/28/2009	09-12075	Priority: \$313.00	Priority: \$77.50 Unsecured: \$235.50	Based on review of supporting documentation filed with the claim, the claim includes \$235.50 owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$235.50 of the claim is reclassified to general unsecured.
FERCHE MILLWORK INC 460 DIVISION ST N RICE MN 56367	213	7/31/2009	09-12075	Priority: \$753.72	Unsecured: \$753.72	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for freight charges only and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured.

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

----- OBJECTIONABLE CLAIM ----- RECLASSIFIED CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
FEY BROTHERS CONSTRUCTION, INC. 8702 E FM1518 N #1 SCHERTZ TX 78154	801	8/3/2009	09-12075	Priority: \$279.50	Unsecured: \$279.50	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
FINLAY LUMBER, LLC 5628 LOWER WOODCHUCK ROAD FLORENCE MT 59633	1534	8/24/2009	09-12075	Priority: \$2,459.69	Unsecured: \$2,459.69	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured.
FOLTS, RANDALL C. 5366 E RANCHO MANANA BLVD CAYE CREEK AZ 85331	1526	8/24/2009	09-12074	Priority: \$61,280.09	Unsecured: \$61,280.09	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Reimbursement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.
FRANKS TIRE SERVICE 8763 7TH ST FRISCO TX 75034	310	7/31/2009	09-12075	Priority: \$3,186.51	Priority: \$2,555.65 Unsecured: \$630.86	Based on review of supporting documentation filed with the claim, the claim includes \$270.86 owed for taxes, and \$420.00 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$630.86 of the claim is reclassified to general unsecured.
GOEBEL, ELLIS C. 1070 GREEN, #702 SAN FRANCISCO CA 94133	343	8/3/2009	09-12074	Secured: \$314,490.64	Unsecured: \$314,490.64	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Reimbursement Plan (the "Plan") and, pursuant to the Plan, the rights of the claimant to receive a payment thereunder is an unsecured claim against the Debtors' general assets. As such, the claim is reclassified to general unsecured.

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

----- OBJECTIONABLE CLAIM ----- RECLASSIFIED CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
GOEBEL, ELLIS C. 1070 GREEN, #702 SAN FRANCISCO CA 94133	369	8/3/2009	09-12074	Secured: \$114,122.86	Unsecured: \$114,122.86	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan (the "Plan") and, pursuant to the Plan, the rights of the claimant to receive a payment thereunder is an unsecured claim against the Debtors' general assets. As such, the claim is reclassified to general unsecured.
GOEBEL, ELLIS C. 1070 GREEN, #702 SAN FRANCISCO CA 94133	350	8/3/2009	09-12074	Secured: \$73,563.82	Unsecured: \$73,563.82	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan (the "Plan") and, pursuant to the Plan, the rights of the claimant to receive a payment thereunder is an unsecured claim against the Debtors' general assets. As such, the claim is reclassified to general unsecured.
GULF PACKAGING CORP. LOCK BOX 1893 HOUSTON TX 77216	318	7/31/2009	09-12075	Priority: \$4,544.94	Priority: \$3,785.16 Unsecured: \$759.78	Based on review of supporting documentation filed with the claim, the claim includes \$379.37 owed for goods which were received outside the 20 days prior to the petition date, \$287.13 owed for taxes, and \$89.28 owed for freight, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$759.78 of the claim is reclassified to general unsecured.
HANDY WHOLESALERE PRODUCTS P.O. BOX 876 BURLEY ID 83318	987	8/11/2009	09-12075	Priority: \$2,663.50 Unsecured: \$7,622.13	Priority: \$2,439.50 Unsecured: \$7,826.13	Based on review of supporting documentation filed with the claim, the claim includes \$224.00 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$224.00 of the claim is reclassified to general unsecured.
HOLMES, RYAN T. 22362 JAPATUL LAINE ALPINE CA 91901	1259	8/17/2009	09-12074	Priority: \$8,058.22	Unsecured: \$8,058.22	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	
INTERMATL WOOD PRODUCTS LLC PO BOX 4080 MS 71 PORTLAND OR 97208	647	8/4/2009	09-12075	Priority: \$35,354.52 Unsecured: \$29,548.98	09-12075	Priority: \$47,313.32 Unsecured: \$17,590.19	Based on review of supporting documentation filed with the claim, the claim includes \$11,866.89 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$11,866.89 of the claim is reclassified to priority.
JIMS JANITORIAL SERVICE 5233 MEADOWICK LANE ABILENE TX 79606	1231	8/17/2009	09-12075	Priority: \$1,786.14	09-12075	Unsecured: \$1,786.14	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
JOHNSON, MARK R. 6156 NW 72ND WAY PARKLAND FL 33067	2212	8/28/2009	09-12074	Priority: \$125,760.74	09-12074	Unsecured: \$125,760.74	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.
JOHNSON, MARK R. 6156 NW 72ND WAY PARKLAND FL 33067	2213	8/28/2009	09-12074	Priority: \$31,666.91	09-12074	Unsecured: \$31,666.91	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.
JMJ HARDWARE 8132 MOBERLY LN DALLAS TX 75227	2320	8/31/2008	09-12075	Priority: \$3,931.91	09-12075	Priority: \$1,341.75 Unsecured: \$2,590.16	Based on review of supporting documentation filed with the claim, the claim includes \$2,507.47 owed for goods which were received outside the 20 days prior to the petition date and \$82.68 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,590.16 of the claim is reclassified to general unsecured.
LANDGREN, MIKE P. 4680 CLAY PEAK DRIVE LAS VEGAS NV 89129	2231	8/28/2009	09-12074	Priority: \$175,281.56	09-12074	Unsecured: \$175,281.56	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM
RECLASSIFIED CLAIM

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
LOGIC SYSTEMS, INC. 235 ACCACIA DR HIGHLANDVILLE MO 65089	2230	8/28/2009	09-12077	Priority: \$1,685.77	Unsecured: \$1,685.77	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
M&M BUILDERS SUPPLY, INC. P.O. BOX 1107 TRACY CA 95378	673	6/5/2009	09-12075	Priority: \$1,384.80	Priority: \$1,210.30 Unsecured: \$184.50	Based on review of supporting documentation filed with the claim, the claim includes \$184.50 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$184.50 of the claim is reclassified to general unsecured.
MANNON TRUCK & AUTO REPAIR LLC P.O. BOX 2029 FORT COLLINS CO 80522	776	8/6/2009	09-12075	Priority: \$1,869.12 Unsecured: \$197.63	Priority: \$26.64 Unsecured: \$2,021.11	Based on review of supporting documentation filed with the claim, the claim includes \$1,869.12 owed for goods which were received outside the 20 days prior to the petition date, \$180.00 owed for services and \$0.99 owed for taxes, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,021.11 of the claim is reclassified to general unsecured.
MARKS BOLTS NUTS & SURPLUS 6710 W BELMONT AVE GLENDALE AZ 85303	181	7/30/2009	09-12084	Priority: \$94.32	Unsecured: \$94.32	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM			
MARKS BOLTS NUTS & SURPLUS 6710 W BELMONT AVE GLENDALE AZ 85303	182	7/30/2009	09-12084	Priority: \$30.61	Unsecured: \$39.61	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.		
MARKS BOLTS NUTS & SURPLUS 6710 W BELMONT AVE GLENDALE AZ 85303	183	7/30/2009	09-12084	Priority: \$14.91	Unsecured: \$14.91	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.		
MARKS BOLTS NUTS & SURPLUS 6710 W BELMONT AVE GLENDALE AZ 85303	184	7/30/2009	09-12084	Priority: \$117.20	Unsecured: \$117.20	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.		
MEF ENTERPRISES INC P.O. BOX 4469 PAHRUMP NV 89041	1529	8/24/2009	09-12075	Priority: \$474.34	Unsecured: \$474.34	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.		
MERRICK MACHINE CO P.O. BOX 130 ALDA NE 68810	242	7/31/2009	09-12075	Priority: \$501.77	Priority: \$450.00 Unsecured: \$51.77	Based on review of supporting documentation filed with the claim, the claim includes \$51.77 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$51.77 of the claim is reclassified to general unsecured.		

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
				AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
MIERZWA, JOHN A. 3504 KAPALUA BAY DR LAS VEGAS NV 89129	1366	8/20/2009	09-12074	Priority: \$17,506.59		Unsecured: \$17,506.59	The claim asserts amounts owed to the claimant under the Debtor's Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.
MINUTEMAN PRESS 715 DISCOVERY BLVD 403 CEDAR PARK TX 78613	1115	8/14/2009	09-12075	Priority: \$276.58		Priority: \$255.50 Unsecured: \$21.08	Based on review of supporting documentation filed with the claim, the claim includes \$21.08 of taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$21.08 of the claim is reclassified to general unsecured.
MOCAL OFFICE SOLUTIONS 1311 WOODLAND AVENUE, SUITE 2 MOGESTO CA 95351	218	7/31/2009	09-12075	Priority: \$157.51		Unsecured: \$157.51	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
NU MALIN & ASSOC, INC. P.O. BOX 843960 DALLAS TX 75284	1163	8/14/2009	09-12075	Priority: \$445.12		Priority: \$30.54 Unsecured: \$114.46	Based on review of supporting documentation filed with the claim, the claim asserts \$340.50 owed for services, \$33.98 owed for taxes and \$40.00 owed for fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$114.46 of the claim is reclassified to general unsecured.
OGBURNS TRUCK PARTS PO BOX 4630 FORT WORTH TX 76164	360	8/3/2008	09-12075	Priority: \$505.89		Priority: \$277.14 Unsecured: \$228.75	Based on review of the Debtor's books and records, the claim includes \$205.89 owed for goods which were received outside the 20 days prior to the petition date and \$22.86 owed for taxes, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$228.75 of the claim is reclassified to general unsecured.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM			
OLDCASTLE CUSTOM STONE CUSTOM CRETE CUSTOM STONE PO BOX 849739 DALLAS TX 75284	429	8/3/2009	09-12075	Priority: \$384.00 Unsecured: \$384.00	Unsecured: \$384.00	Based on review of supporting documentation filed with the claim, the claim includes \$384.00 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the \$384.00 of the claim is reclassified to general unsecured.		
PA SIGNS INC 228 LINCOLN CT FORT COLLINS CO 80525	1005	8/1/2009	09-12075	Priority: \$141.50	Priority: \$75.00 Unsecured: \$66.50	Based on review of supporting documentation filed with the claim, the claim asserts \$66.00 owed for service and \$1.50 owed for taxes, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$66.50 of the claim is reclassified to general unsecured.		
PAGE INDUSTRIAL SUPPLY 2465 S 2700 WEST WEST VALLEY CITY UT 84118	650	8/4/2009	09-12083	Priority: \$1,443.28 Unsecured: \$310.80	Priority: \$1,157.20 Unsecured: \$656.88	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$286.08 of the claim is reclassified to general unsecured.		
PAPE MATERIAL HANDLING 9852 40TH AVE S. SEATTLE WA 98118	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21	Priority: \$2,486.94 Unsecured: \$4,718.59	Based on review of supporting documentation filed with the claim, the claim includes \$397.23 owed for goods which were received outside the 20 days prior to the petition date, \$1324.17 owed for services, and \$303.17 owed for taxes, \$12.30 owed for freight, and \$18.47 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2055.34 of the claim is reclassified to general unsecured.		
PARK LIGHTING SUPPLY INC PO BOX 7885 KALISPELL MT 59904	1042	8/12/2009	09-12075	Priority: \$51.77	Priority: \$18.90 Unsecured: \$32.87	Based on review of supporting documentation filed with the claim, the claim includes \$31.50 for services and \$1.37 for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$32.87 of the claim is reclassified to general unsecured.		

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM			
PARKEY REFRIGERATION CO INC P O BOX 25586 COLORADO SPRINGS CO 80915	1730	8/27/2008	09-12075	Priority: \$164.92	Unsecured: \$164.92	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.		
PARKHOUSE TIRE INC P.O. BOX 2430 BELL GARDEN CA 90201	846	8/18/2009	09-12080	Priority: \$1,944.00	Priority: \$216.41 Unsecured: \$1,727.59	Based on review of supporting documentation filed with the claim, the claim includes \$1,944.00 owed for goods which were received outside the 20 days prior to the petition date, \$18.84 owed for taxes, \$105.00 owed for service charges, \$5.00 owed for fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,727.59 of the claim is reclassified to general unsecured.		
PEN-CAL ADMINISTRATORS, INC. LAWRENCE C. LIN 6210 STONERIDGE MAPLE ROAD, SUITE 300 PLEASANTON CA 94588	582	8/3/2009	09-12074	Priority: \$8,685.43	Unsecured: \$8,685.43	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.		
POLARIS GLOVE & SAFETY, INC. P.O. BOX 401 REDMOND WA 98073	1269	8/18/2009	09-12075	Priority: \$578.12	Priority: \$295.44 Unsecured: \$280.68	Based on review of supporting documentation filed with the claim, the claim includes \$280.68 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$280.68 of the claim is reclassified to general unsecured.		
PRESERVA PRODUCTS LTD 12660 EARHART AVENUE AUBURN CA 95602	1748	8/27/2008	09-12075	Priority: \$1,453.82	Unsecured: \$1,453.52	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.		

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 08-12074
CLAIMS TO BE RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION	
FWP, INC. 708 N PLEASANT FRESNO CA 93728	419	8/3/2009	08-12075	Priority: \$470.20 Unsecured: \$381.50	Unsecured: \$861.70			Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
ROJO DISTRIBUTORS INC PO BOX 2652 LUBBOCK TX 79408	347	8/3/2009	08-12075	Priority: \$3,646.60	Priority: \$1,246.86 Unsecured: \$2,399.80			Based on review of the Debtors' books and records, the claim includes \$2399.80 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2399.80 of the claim is reclassified to general unsecured.
RIS 313 N PARK DR SAN ANTONIO TX 78216	1202	8/17/2008	08-12075	Priority: \$871.29	Priority: \$215.00 Unsecured: \$656.29			Based on review of supporting documentation filed with the claim, the claim includes \$470.92 owed for goods which were received outside the 20 days prior to the petition date, \$148.00 owed for services, \$24.37 owed for taxes, and \$19.90 owed for fuel/energy charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$656.29 of the claim is reclassified to general unsecured.
RUGBY IPO CORP. P.O. BOX 52684 PHOENIX AZ 85072	1166	8/14/2009	08-12075	Priority: \$3,821.30 Unsecured: \$5,954.96	Priority: \$2,867.80 Unsecured: \$6,788.46			Based on review of supporting documentation filed with the claim, the claim includes \$913.50 owed for goods which were received outside the 20 days prior to the petition date and \$20.00 of freight charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$933.50 of the claim is reclassified to general unsecured.
SAMUEL STRAPPING SYSTEMS P.O. BOX 671044 DALLAS TX 75267	911	8/10/2009	08-12075	Priority: \$1,857.37 Unsecured: \$2,113.65	Priority: \$1,627.43 Unsecured: \$2,343.59			Based on review of supporting documentation filed with the claim, the claim includes \$68.39 of freight charges and \$141.55 of taxes, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$229.94 of the claim is reclassified to general unsecured.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM			
SCHAUB & COMPANY P. O. BOX 888320 GRAND RAPIDS MI 49568	287	7/31/2009	09-12075	Priority: \$254.57	Unsecured: \$254.57			Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
SCHREIBER, JAMES L. 3627 S. FEDERAL WAY, SUITE 103 PMB #229 BOISE ID 83705	1312	8/18/2009	09-12074	Priority: \$68,442.76	Unsecured: \$68,442.76			The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.
SGS DISTRIBUTION PO BOX 111086 TACOMA WA 98411	1558	8/24/2008	09-12084	Priority: \$5,748.54	Priority: \$3,489.79 Unsecured: \$2,254.75			Based on review of supporting documentation filed with the claim, the claim includes \$2,254.75 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,254.75 of the claim is reclassified to general unsecured.
SIERRA AIR CONDITIONING INC 4210 W PATRICK LN LAS VEGAS NV 89118	1811	8/26/2009	09-12083	Priority: \$6,989.85 Unsecured: \$3,430.75	Priority: \$4,005.00 Unsecured: \$6,425.70			Based on review of supporting documentation filed with the claim, the claim includes \$2,984.95 owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,984.95 of the claim is reclassified to general unsecured.
SIERRA LIFESTYLES PO BOX 10371 BOZEMAN MT 59719	185	7/30/2008	09-12075	Priority: \$453.88 Unsecured: \$45.87	Priority: \$22.00 Unsecured: \$477.75			Based on review of supporting documentation filed with the claim, the claim includes \$453.85 owed for goods which were received outside the 20 days prior to the petition date and \$23.90 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$477.75 of the claim is reclassified to general unsecured.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM			
SILVAS OIL CO INC PO BOX 3048 FRESNO CA 93714	232	7/31/2008	09-12075	Priority: \$7,241.60	Priority: \$4,137.97 Unsecured: \$3,103.60	Based on review of supporting documentation filed with the claim, the claim includes \$1,829.26 owed for goods which were received outside the 20 days prior to the petition date and \$1,274.34 of taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3,103.60 of the claim is reclassified to general unsecured.		
SILVER STATE HYDRAULIC SERVICES 1710 WESTERN AVE LAS VEGAS NV 89102	1332	8/18/2008	09-12083	Priority: \$1,730.82	Unsecured: \$1,730.82	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.		
SPECIALTY FOREST PRODUCTS 306 ELLINGSON ROAD ALCOGNA WA 99001	2463	8/31/2009	09-12075	Priority: \$49,925.69	Priority: \$46,803.29 Unsecured: \$3,122.40	Based on review of supporting documentation filed with the claim, the claim includes \$3,122.40 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3,122.40 of the claim is reclassified to general unsecured.		
STONE, JONI 1519 ESTUARY TRAIL DELRAY BEACH FL 33483	1408	8/20/2009	09-12074	Priority: \$116,143.00	Unsecured: \$116,143.47	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.		

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	
SUN WEST SYSTEMS, INC. 350 N SAM HOUSTON PKWY. E HOUSTON TX 77060	767	8/9/2009	09-12075	Priority: \$33,908.41 Unsecured: \$17,372.47	Priority: \$9,940.87 Unsecured: \$41,340.01			Based on review of supporting documentation filed with the claim, the claim includes a credit of \$769.75 for goods which were received inside the 20 day prior to the petition date, \$7,515.13 owed for goods which were received outside the 20 days prior to the petition date, \$659.41 owed for taxes, \$14,791.75 owed for services, and \$37.50 owed for fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$23,967.54 of the claim is reclassified to general unsecured.
SUPERIOR SAW SERVICE P.O. BOX 817 CALIFORNIA CA 92320	812	8/10/2009	09-12080	Secured/Priority: \$475.44	Unsecured: \$475.44			Based on review of supporting documentation filed with the claim, the claim includes \$386.24 owed for goods which were received outside the 20 days prior to the petition date and \$79.20 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured.
TAAMBA HEIRLOOM HARDWARE 216 US ROUTE 206 SUITE 12 HILLSBOROUGH NJ 08844	2405	8/31/2009	09-12075	Priority: \$1,069.79	Unsecured: \$1,069.79			Based on review of supporting documentation filed with the claim, the claim assets amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
TORO TIRE SERVICE INC PO BOX 5981 GLENDALE AZ 85312	831	8/10/2009	09-12084	Priority: \$13,196.46 Unsecured: \$9,397.88	Priority: \$11,446.90 Unsecured: \$10,145.45			Based on review of supporting documentation filed with the claim, the claim includes \$863.50 owed for services and \$84.06 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,747.56 of the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM

RECLASSIFIED CLAIM

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
UNIVERSAL BUILDING SYSTEMS 7281 NEVADA AVE N MINNEAPOLIS MN 55427	1345	8/19/2009	09-12075	Priority: \$2,347.03	Unsecured: \$2,347.03	Based on review of supporting documentation filed with the claim, the claim includes \$2,347.03 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured.
VERNON COMPANY P.O. BOX 608 DEPT C NEWTON IA 50208	1011	8/11/2009	09-12083	Priority: \$1,146.03	Unsecured: \$1,146.03	Based on review of supporting documentation filed with the claim, the claim includes \$1,146.03 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured.
VERNON COMPANY P.O. BOX 600 DEPT C NEWTON IA 50208	900	8/10/2009	09-12084	Priority: \$1,356.84	Unsecured: \$1,356.84	Based on review of supporting documentation filed with the claim, the claim includes \$1,356.84 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured.
WATERS SHARPENING 122 N 4600 E RIGBY ID 83442	1372	8/20/2009	09-12075	Secured: Priority: \$257.00	Unsecured: \$257.00	Based on review of supporting documentation, the claim includes \$257.00 owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the claim is reclassified to general unsecured.
WESTERN FLEET FUELING SERVICES BRADLEY DEWITT & HAAS PC 2201 FORD STREET GOLDEN CO 80401	2185	8/28/2009	09-12075	Priority: \$8,481.92 Unsecured: \$6,000.71	Priority: \$8,548.79 Unsecured: \$7,846.44	Based on review of supporting documentation filed with the claim, the claim includes \$8,481.92 owed for goods which were received outside the 20 days prior to the petition date and \$1,466.21 of fuel/energy charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$7,946.44 of the claim is reclassified to general unsecured.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM			
WILSON WAY TIRE CO INC 148 N WILSON WAY STOCKTON CA 95205	387	6/3/2008	09-12075	Priority: \$2,974.16 Unsecured: \$48.00	Priority: \$6.95 Unsecured: \$3,013.24	Based on review of supporting documentation filed with the claim, the claim includes \$2,967.21 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,967.21 of the claim is reclassified to general unsecured.		
ZEE MANUFACTURING COMPANY, INC. 4600 US HWY. 90 WEST SAN ANTONIO TX 78237	211	7/31/2009	09-12075	Priority: \$11,757.58	Priority: \$2,064.89 Unsecured: \$8,692.59	Based on review of supporting documentation filed with the claim, the claim includes \$9,692.59 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$9,692.59 of the claim is reclassified to general unsecured.		