

**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: January 20, 2010 at 4:00 p.m. (ET)</b>
	)	<b>Hearing Date: January 27, 2010 at 3:00 p.m. (ET)</b>

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

***TO THOSE HOLDERS OF CLAIMS LISTED ON EXHIBIT A TO THE PROPOSED ORDER ATTACHED TO THE OBJECTION AS EXHIBIT 2***

**\* YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND ANY FURTHER OBJECTION THAT MAY BE FILED BY THE DEBTORS**

**\* THE RELIEF SOUGHT IN THIS OBJECTION IS WITHOUT PREJUDICE TO THE DEBTORS' RIGHTS TO PURSUE FURTHER NON-SUBSTANTIVE AND/OR SUBSTANTIVE OBJECTIONS AGAINST THE CLAIMS LISTED ON EXHIBIT A TO THE PROPOSED ORDER**

Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (collectively, the "Debtors"), hereby submit this objection (the "Objection"), pursuant to section 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy Code"), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), to each

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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.

of the claims (the “Disputed Claims”) listed on Exhibit A to the proposed form of order attached hereto as Exhibit 2 (the “Proposed Order”), and request the entry of an order reclassifying, in full or in part, each of the Disputed Claims, as indicated in further detail below and on Exhibit A. In support of this Objection, the Debtors rely on the Declaration of Paul S. Street in Support of the Debtors’ Seventh Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 (the “Street Declaration”), a copy of which is attached hereto as Exhibit 1. In further support, the Debtors respectfully represent as follows:

### **JURISDICTION AND VENUE**

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

### **BACKGROUND**

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

3. The Debtors are one of the largest providers of residential building products and construction services in the United States. The Debtors distribute building materials, manufacture building components (e.g., millwork, floor and roof trusses, and wall panels), and provide construction services to professional builders and contractors through a network of 31 distribution facilities, 43 manufacturing facilities, and five regional construction services facilities.

4. The Debtors operate under two brand names: BMC West® and SelectBuild®.

- ***BMC West.*** Under the BMC West brand, the Debtors market and sell building products, manufacture building components, and provide construction services to professional builders and contractors. Products include structural lumber and building materials purchased from manufacturers, as well as manufactured building components such as millwork, trusses, and wall panels. Construction services include installation of various building products and framing. The Debtors currently offer these products and services in major metropolitan markets in Texas, Washington, Colorado, Idaho, Utah, Montana, North Carolina, California, and Oregon.
- ***SelectBuild.*** Under the SelectBuild brand, the Debtors offer integrated construction services to production homebuilders, as well as commercial and multi-family builders. Services include wood framing, concrete services, managing labor and construction schedules, and sourcing materials. The Debtors currently offer these services in major metropolitan markets in California, Arizona, Nevada and Illinois.

5. On the Petition Date, the Debtors filed their proposed chapter 11 plan (the “Plan”) and accompanying disclosure statement (the “Disclosure Statement”). The Debtors filed 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, and confirmed the Plan by order entered on December 17, 2009. To implement their restructuring, the Debtors

have obtained \$80 million in debtor-in-possession financing, which the Court approved on a final basis on July 1, 2009.

### **BAR DATE AND PROOFS OF CLAIM**

6. On June 17, 2009, this Court entered an order [Docket No. 53] appointing The Garden City Group, Inc. ("GCG") as the claims and noticing agent in these chapter 11 cases. GCG is authorized to maintain (i) all proofs of claim filed against the Debtors in these bankruptcy proceedings and (ii) an official claims register by docketing all proofs of claim in a claims database containing, among other things, information regarding the name and address of each claimant, the date the proof of claim was received by GCG, the claim number assigned to the proof of claim and the asserted amount and classification of the claim.

7. On July 16, 2009, this Court entered an order [Docket No. 248] (the "Bar Date Order") (i) establishing August 31, 2009 at 4:00 p.m. (prevailing Eastern Time) (the "General Bar Date") as the final date and time for filing proofs of claim against the Debtors' estates on account of claims arising, or deemed to have arisen, pursuant to section 501(d) of the Bankruptcy Code prior to the Petition Date, and (ii) approving the form and manner of notice of the General Bar Date. Therein, the Court also established December 16, 2009 at 4:00 p.m. (prevailing Eastern Time) (the "Government Bar Date") as the final date and time for any governmental unit to file proofs of claims against the Debtors' estates on account of claims (whether secured, unsecured priority or unsecured non-priority) that arose prior to or on the Petition Date.

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

Code prior to the confirmation of a chapter 11 plan was required to file a proof of claim on or before the later of (i) the General Bar Date or (ii) 4:00 p.m. (prevailing Eastern Time) on the date that is thirty (30) days after entry of an order approving the rejection of such executory contract and/or unexpired lease pursuant to which the entity asserting the Rejection Damages Claim is a party (the “Rejection Bar Date,” and together with the General Bar Date and the Government Bar Date, the “Bar Date”).

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

### **RELIEF REQUESTED**

10. By this Objection, the Debtors request the Court to enter an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, reclassifying, in full or in part, each of the Disputed Claims, as indicated in further detail below and on Exhibit A 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, including Local Rule 3007-1(d)(viii).

### **OBJECTION**

12. The claimants asserting the claims identified under the column titled “Objectionable Claim” on Exhibit A to the Proposed Order (the “Reclassified Claims”) asserted that all or a portion of their claim is entitled to secured or priority status. Local Rule 3007-1(d)(viii) provides that a debtor may object on a non-substantive basis to a claim that is incorrectly classified, provided that such an objection is “separately filed, provides in its title (or otherwise conspicuously states) that substantive rights may be affected by [the objection] and by any further [o]bjection that may be filed and otherwise complies with [the] Local Rules.” After reconciling the Reclassified Claims (and the materials submitted in support thereof) against their books and records, the Debtors have determined that the priority level of the Reclassified Claims should be adjusted.

13. Specifically, the Reclassified Claims are not entitled, under the Bankruptcy Code or otherwise, to the secured or priority status set forth in each claimant’s proof of claim. Consequently, the Debtors believe that the Reclassified Claims should be reclassified as indicated in the “Amount and Classification of Reclassified Claim” column on Exhibit A to the Proposed Order. Any failure to do so would award the claimants undue secured or priority status to the detriment of other creditors in these chapter 11 cases. Accordingly, the Debtors hereby object to the Reclassified Claims and request the Court to enter an order reclassifying, in full or in part, the Reclassified Claims, as indicated in detail on Exhibit A to the Proposed Order.

## **RESERVATION OF RIGHTS**

14. 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. In the event the Court determines that the Debtors' objections herein to the Reclassified Claims are more properly characterized as substantive (as opposed to non-substantive) objections, the Debtors reserve any and all rights to amend, modify or supplement their objections to any and all such claims

## **NOTICE**

15. 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.

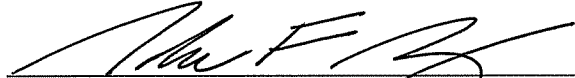
*Remainder of page intentionally left blank*

**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  
December 23, 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*)  
Sae M. Muzumdar (admitted *pro hac vice*)  
200 Park Ave, 47th Floor  
New York, NY 10166-0193  
Telephone: 212.351.4000  
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Aaron G. York (admitted *pro hac vice*)  
Jeremy L. Graves (admitted *pro hac vice*)  
2100 McKinney Ave, Suite 1100  
Dallas, TX 75201-6911  
Telephone: 214.698.3100  
Facsimile: 214.571.2900

ATTORNEYS FOR DEBTORS  
AND DEBTORS IN POSSESSION



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i> , <sup>1</sup>	)	Case No. 09-12074 (KJC)
Debtors.	)	Jointly Administered
	)	Objection Deadline: January 20, 2010 at 4:00 p.m. (ET)
	)	Hearing Date: January 27, 2010 at 3:00 p.m. (ET)

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

TO THOSE HOLDERS OF CLAIMS LISTED ON EXHIBIT A TO THE PROPOSED ORDER ATTACHED TO THE OBJECTION AS EXHIBIT 2:

\* YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND ANY FURTHER OBJECTION THAT MAY BE FILED BY THE DEBTORS

\* THE RELIEF SOUGHT IN THIS OBJECTION IS WITHOUT PREJUDICE TO THE DEBTORS' RIGHTS TO PURSUE FURTHER NON-SUBSTANTIVE AND/OR SUBSTANTIVE OBJECTIONS AGAINST THE CLAIMS LISTED ON EXHIBIT A TO THE PROPOSED ORDER

TO: (I) THE U.S. TRUSTEE; (II) COUNSEL TO THE CREDITORS' COMMITTEE; (III) COUNSEL TO WELLS FARGO BANK, AS AGENT UNDER THE DEBTORS' PREPETITION CREDIT AGREEMENT AND DIP FACILITY; (IV) CLAIMANTS WHOSE DISPUTED CLAIMS ARE SUBJECT TO THIS OBJECTION; AND (V) ALL PARTIES ENTITLED TO NOTICE UNDER RULE 2002-1(b) OF THE LOCAL RULES OF BANKRUPTCY PRACTICE AND PROCEDURE FOR THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

**PLEASE TAKE NOTICE** that the above-captioned debtors and debtors in possession (collectively, the "Debtors") have filed the attached **Debtors' Seventh Omnibus**

<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.

**(Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 (the “Objection”).**

**PLEASE TAKE FURTHER NOTICE** that any responses (each, a “Response”) to the attached Objection must be filed with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801 on or before **4:00 p.m (ET) on January 20, 2010** (the “Response Deadline”). At the same time, you must also serve a copy of any Response upon the undersigned counsel to the Debtors so that the Response is received on or before the Response Deadline.

**PLEASE TAKE FURTHER NOTICE** that any Response must contain, at a minimum, the following:

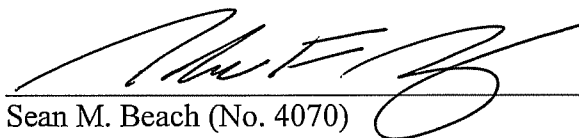
- (a) a caption setting forth the name of the Bankruptcy Court, the case number and the title of the Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the Disputed Claim, if applicable;
- (c) a concise statement setting forth the 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 JANUARY 27, 2010 AT 3:00 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  
December 23, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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Sean M. Beach (No. 4070)  
Donald J. Bowman, Jr. (No. 4383)  
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----and----

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

ATTORNEYS FOR THE DEBTORS  
AND DEBTORS-IN-POSSESSION

**EXHIBIT 1**

Street Declaration

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

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

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

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

1. I am Senior Vice President, Chief Administrative Officer, General Counsel, and Corporate Secretary of Building Materials Holding Corporation, a corporation organized under the laws of the State of Delaware and one of the above-captioned debtors and debtors in possession (collectively, the “Debtors”). In this capacity I am familiar with the Debtors’ day-to-day operations, businesses, financial affairs and books and records.

2. In this capacity, I am one of the individuals primarily responsible for overseeing the claims reconciliation and objection process in the Debtors’ chapter 11 cases. I have read the Debtors’ Seventh Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1 (the

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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.

“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 in these cases. The claims were carefully reviewed and analyzed in good faith, utilizing due diligence by the appropriate personnel, including the Debtors’ claims agent, The Garden City Group, Inc. (“GCG”). These efforts resulted in the identification of the “Reclassified Claims,” as defined in the Objection and identified on Exhibit A to the Proposed Order.

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

5. The Debtors have determined, based upon a review of their books and records and the claims docket in these chapter 11 cases, that the claims identified on Exhibit A to the Proposed Order should be reclassified to different priority levels, as indicated in detail on Exhibit A. Accordingly, to prevent these claims from receiving undue secured or priority status, to the detriment of other creditors in these chapter 11 cases, the Debtors seek to reclassify the Reclassified Claims.

*Signature page follows*

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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.

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 December 23, 2009



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

**ORDER SUSTAINING DEBTORS' SEVENTH 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 seventh omnibus (non-substantive) objection (the "Objection")<sup>2</sup> 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,

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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.

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  
January \_\_\_\_\_, 2010

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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

OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
1405 MINE LLP 3914 E PRESIDIO ST MESA AZ 85215	447	8/3/2009	09-12084	Priority: \$90.00 Unsecured: \$90.00	Unsecured: \$90.00	Based on review of supporting documentation filed with the claim, the claim includes 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.
A&A MILLWORK INC 5908 THREADGILL AVE EL PASO TX 79924	198	7/31/2009	09-12075	Priority: \$4,661.69	Priority: \$3,604.52 Unsecured: \$1,057.17	Based on review of supporting documentation filed with the claim, the claim includes \$1,057.17 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,057.17 of the claim is reclassified to general unsecured.
AEX COURIER P.O. BOX 21405 PHOENIX AZ 85036	769	8/6/2009	09-12083	Priority: \$1,367.00	Unsecured: \$1,367.00	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.
ANDERSEN DISTRIBUTION INC DBA ANDERSEN LOGISTICS ATTN A/R MGMT SPECIALIST MN126-0116 100 FOURTH AVENUE NORTH BAYPORT MN 55003	999	8/11/2009	09-12077	Priority: \$2,152.00	Priority: \$1,985.70 Unsecured: \$166.30	Based on review of supporting documentation filed with the claim, the claim includes \$166.30 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, \$166.30 of the claim is reclassified to general unsecured.
AUTOMATIC SPRINKLER INSPECTION SERVICES AUTOMATIC SPRINKLER INSPECTION SVCS, INC 2507 GLENWOOD STREET KANNAPOLIS NC 28083	2306	8/31/2009	09-12075	Priority: \$337.50	Unsecured: \$337.50	Based on review of supporting documentation filed with the claim, the claim includes \$337.50 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, \$337.50 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	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
AVAYA INC C/O FMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM MD 21094	77	7/23/2009	09-12075	Priority: \$2,216.38 Unsecured: \$62.64	Unsecured: \$2,279.02	Based on review of supporting documentation filed with the claim, the claim includes 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.
BANNER TOOL SERVICE 6741 N. 57TH AVE GLENDALE AZ 85301	2329	8/31/2009	09-12084	Priority: \$166.87	Priority: \$153.80 Unsecured: \$13.07	Based on review of supporting documentation filed with the claim, the claim includes \$13.07 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, \$13.07 of the claim is reclassified to general unsecured.
BANNER TOOL SERVICE 6741 N. 57TH AVENUE GLENDALE AZ 85301	2326	8/31/2009	09-12078	Priority: \$407.00	Priority: \$134.61 Unsecured: \$292.39	Based on review of supporting documentation filed with claims 2323, 2324, 2325, 2326, 2327, the Debtors are unable to determine which invoices make up each individual claim amount. However, the total amount of \$6762.16 that makes up these claims is supported by the Debtors' books and records. Based on review of supporting documentation filed with these claims, the claims include \$4419.00 owed for goods which were received outside the 20 days prior to the petition date and \$106.60 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, of the total claimed amount of \$6762.16, \$4525.60 of such amount is reclassified to general unsecured and allocated to each claimed debtor based on the percentage of total claim.

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CLAIMS TO BE RECLASSIFIED

OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
BANNER TOOL SERVICE 6741 N 57TH AVE GLENDALE AZ 85301	2324	8/31/2009	09-12083	Priority: \$1,280.65 Unsecured: \$695.81	Priority: \$433.87 Unsecured: \$855.81	Based on review of supporting documentation filed with claims 2323, 2324, 2325, 2326, 2327, the Debtors are unable to determine which invoices make up each individual claim amount. However, the total amount of \$6762.16 that makes up these claims is supported by the Debtors' books and records. Based on review of supporting documentation filed with these claims, the claims include \$4419.00 owed for goods which were received outside the 20 days prior to the petition date and \$106.60 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, of the total claimed amount of \$6762.16, \$4525.60 of such amount is reclassified to general unsecured and allocated to each claimed debtor based on the percentage of total claim.
BANNER TOOL SERVICE 6741 N 57TH AVE GLENDALE AZ 85301	2325	8/31/2009	09-12084	Priority: \$1,039.68 Unsecured: \$657.07	Priority: \$423.57 Unsecured: \$657.07	Based on review of supporting documentation filed with claims 2323, 2324, 2325, 2326, 2327, the Debtors are unable to determine which invoices make up each individual claim amount. However, the total amount of \$6762.16 that makes up these claims is supported by the Debtors' books and records. Based on review of supporting documentation filed with these claims, the claims include \$4419.00 owed for goods which were received outside the 20 days prior to the petition date and \$106.60 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, of the total claimed amount of \$6762.16, \$4525.60 of such amount is reclassified to general unsecured and allocated to each claimed debtor based on the percentage of total claim.

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	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
BANNER TOOL SERVICE 6741 N 57TH AVE GLENDALE AZ 85301	2327	8/31/2009	09-12084	Priority: \$1,737.60 Unsecured: \$1,162.89	Priority: \$574.71 Unsecured: \$1,162.89	Based on review of supporting documentation filed with claims 2323, 2324, 2325, 2326, 2327, the Debtors are unable to determine which invoices make up each individual claim amount. However, the total amount of \$6762.16 that makes up these claims is supported by the Debtors' books and records. Based on review of supporting documentation filed with these claims, the claims include \$4419.00 owed for goods which were received outside the 20 days prior to the petition date and \$106.60 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, of the total claimed amount of \$6762.16, \$4525.60 of such amount is reclassified to general unsecured and allocated to each claimed debtor based on the percentage of total claim.
BANNER TOOL SERVICE 6741 N 57TH AVE GLENDALE AZ 85301	2323	8/31/2009	09-12083	Priority: \$2,297.24 Unsecured: \$1,537.44	Priority: \$759.80 Unsecured: \$1,537.44	Based on review of supporting documentation filed with claims 2323, 2324, 2325, 2326, 2327, the Debtors are unable to determine which invoices make up each individual claim amount. However, the total amount of \$6762.16 that makes up these claims is supported by the Debtors' books and records. Based on review of supporting documentation filed with these claims, the claims include \$4419.00 owed for goods which were received outside the 20 days prior to the petition date and \$106.60 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, of the total claimed amount of \$6762.16, \$4525.60 of such amount is reclassified to general unsecured and allocated to each claimed debtor based on the percentage of total claim.
BAY OIL COMPANY ATTN SCOTT T CITEK LAMM & SMITH PC 3730 KIRBY DRIVE SUITE 650 HOUSTON TX 77098	1031	8/12/2009	09-12075	Priority: \$21,077.13 Unsecured: \$18,906.05	Priority: \$17,182.80 Unsecured: \$22,800.38	Based on review of supporting documentation filed with the claim, the claim includes \$3682.80 owed for taxes, and \$31.53 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, \$3894.33 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	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
BERG WHOLESale INC P.O. BOX 3050 TUALATIN OR 97062	1006	8/11/2009	09-12084	Priority: \$571.83 Unsecured: \$26,54	Priority: \$19.00 Unsecured: \$579.37	Based on review of supporting documentation filed with the claim, the claim includes \$571.83 owed for goods which were received outside the 20 days prior to the petition date. As such, \$571.83 of the claim is reclassified to general unsecured. In addition, based on review of supporting documentation filed with the claim, the claim includes \$19.00 claimed as unsecured owed for goods which were received inside the 20 days prior to the petition date. As such, \$19.00 of the claim is reclassified to priority.
BERG WHOLESale, INC. P.O. BOX 3050 TUALATIN OR 97062	1007	8/11/2009	09-12075	Priority: \$8,834.63 Unsecured: \$7,425.91	Priority: \$7,383.07 Unsecured: \$6,877.47	Based on review of supporting documentation filed with the claim, the claim includes \$1451.56 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, \$1451.56 of the claim is reclassified to general unsecured.
BILLS EQUIPMENT AND TRUCK REPAIR 36054 ARDATH MADERA CA 93636	1565	8/24/2009	09-12077	Priority: \$695.40	Unsecured: \$695.40	Based on review of supporting documentation filed with the claim, the claim includes \$695.40 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, \$695.40 of the claim is reclassified to general unsecured.
BONNEVILLE BLUEPRINT SUPPLY, INC. 1802 CURTIS AVENUE IDAHO FALLS ID 83402	1348	8/19/2009	09-12075	Priority: \$896.35 Unsecured: \$983.75	Priority: \$396.04 Unsecured: \$1,484.06	Based on review of supporting documentation filed with the claim, the claim includes \$24.82 owed for taxes, and \$475.49 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, \$500.31 of the claim is reclassified to general unsecured.
BPI - BUILDING PLASTICS INC 3263 SHARPE AVE MEMPHIS TN 38111	1185	8/17/2009	09-12075	Priority: \$1,443.31 Unsecured: \$1,165.33	Priority: \$1,387.31 Unsecured: \$1,221.33	Based on review of supporting documentation filed with the claim, the claim includes \$56 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, \$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	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
BUILDERS HARDWARE & SUPPLY CO INC PO BOX C79005 SEATTLE WA 98119	2292	8/31/2009	09-12075	Priority: \$6,355.84 Unsecured: \$4,315.96	Priority: \$2,039.88 Unsecured: \$4,315.96	Based on review of supporting documentation filed with the claim, the claim includes \$4307.88 owed for goods which were received outside the 20 days prior to the petition date and \$8.30 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, \$4315.96 of the claim is reclassified to general unsecured.
C&R DISTRUBUTING INC PO BOX 17993 EL PASO TX 79917	2261	8/31/2009	09-12075	Priority: \$2,562.21 Unsecured: \$523.66	Priority: \$2,237.35 Unsecured: \$848.52	Based on review of supporting documentation filed with the claim, the claim includes \$191.16 owed for taxes, and \$133.70 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, \$324.86 of the claim is reclassified to general unsecured.
C-A-L RANCH STORES PO BOX 1866 IDAHO FALLS ID 83403	1491	8/24/2009	09-12075	Priority: \$358.14	Priority: \$201.52 Unsecured: \$156.62	Based on review of supporting documentation filed with the claim, the claim includes \$69.60 owed for goods which were received outside the 20 days prior to the petition date, \$12.09 owed for taxes, and \$74.73 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, \$156.62 of the claim is reclassified to general unsecured.
CALIFORNIA NAIL & SUPPLY CO INC 415 MOUNTAIN VISTA PKWY LIVERMORE CA 94551	1425	8/21/2009	09-12075	Priority: \$1,232.33	Priority: \$1,137.11 Unsecured: \$95.22	Based on review of supporting documentation filed with the claim, the claim includes \$95.22 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, \$95.22 of the claim is reclassified to general unsecured.

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CLAIMS TO BE RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION
				OBJECTIONABLE CLAIM	RECLASSIFIED CLAIM	
CARDLOCK FUELS SYSTEM, INC PO BOX 4159 ORANGE CA 92863	1550	8/13/2009	09-12079	Priority: \$881.05 Unsecured: \$135.62	Priority: \$696.85 Unsecured: \$319.82	Based on review of supporting documentation filed with the claim, the claim includes \$10.00 owed for other fees and \$174.20 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, \$184.20 of the claim is reclassified to general unsecured.
CASCADE ARCHITECTURAL & ENGINEERING SUPP 235 9TH AVENUE N SEATTLE WA 98109	1106	8/13/2009	09-12075	Priority: \$182.38	Priority: \$161.55 Unsecured: \$20.83	Based on review of supporting documentation filed with the claim, the claim includes \$15.83 owed for taxes and \$5.00 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, \$20.83 of the claim is reclassified to general unsecured.
CHUCKALS, INC. P.O. BOX 1236 TACOMA WA 98401	1050	8/12/2009	09-12075	Priority: \$1,678.26 Unsecured: \$1,156.37	Priority: \$999.87 Unsecured: \$1,834.76	Based on review of supporting documentation filed with the claim, the claim includes \$678.39 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, \$678.39 of the claim is reclassified to general unsecured.
CINTAS 460 W CALIFORNIA AVENUE VISTA CA 92083	390	8/3/2009	09-12082	Priority: \$231.01	Unsecured: \$231.01	Based on review of supporting documentation filed with the claim, the claim includes \$231.01 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, \$231.01 of the claim is reclassified to general unsecured.
CINTAS CORPORATION 5501 W HADLEY ST PHOENIX AZ 85043	1603	8/26/2009	09-12084	Priority: \$50.16 Unsecured: \$100.32	Unsecured: \$150.48	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.

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CLAIMS TO BE RECLASSIFIED

OBJECTIONABLE CLAIM RECLASSIFIED CLAIM

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	FILE DATE	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
COMMERCIAL DISTRIBUTING INC P.O. BOX 893 MONROE WA 98272	1273	8/18/2009	09-12083	Priority: \$3,100.80 Unsecured: \$3,920.70	Priority: \$3,920.70 Unsecured: \$3,100.80	Based on review of supporting documentation filed with the claim, the claim includes \$819.90 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$819.90 of the claim is reclassified to priority.
COPPER CREEK INC 9073 PULSAR CT STE A CORONA CA 92883	1018	8/11/2009	09-12075	Priority: \$4,654.74	Unsecured: \$4,654.74	Based on review of supporting documentation filed with the claim, the claim includes 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.
DELANEY CO P.O. BOX 384 CUMMING GA 30028	814	8/10/2009	09-12075	Priority: \$243.94	Unsecured: \$243.94	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.
DIVERSIFIED CONSTRUCTION SUPPLY LLC P.O. BOX 94106 LAS VEGAS NV 89193	2370	8/31/2009	09-12083	Priority: \$12,360.49 Unsecured: \$6,043.76	Priority: \$11,471.45 Unsecured: \$6,932.80	Based on review of supporting documentation filed with the claim, the claim includes \$889.04 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, \$889.04 of the claim is reclassified to general unsecured.
DR CS SPECIALTY CLEANING 4360 E CARLTON CREEK RD FLORENCE MT 59833	203	7/31/2009	09-12075	Priority: \$1,235.23	Unsecured: \$1,235.23	Based on review of supporting documentation filed with the claim, the claim includes 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.

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OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM				
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FIRESTONE 2021 SUNNYDALE BLVD CLEARWATER FL 33765	1374	8/20/2009	09-12075	Priority: \$239.12 Unsecured: \$239.12	Unsecured: \$239.12	Based on review of supporting documentation filed with the claim, the claim includes 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.
INDEPENDENT FLEET SERVICES PO BOX 488 ESCALON CA 95320	344	8/3/2009	09-12075	Priority: \$4,857.88 Unsecured: \$3,141.71	Priority: \$1,716.17 Unsecured: \$3,141.71	Based on review of supporting documentation filed with the claim, the claim includes \$1062.87 owed for goods which were received outside the 20 days prior to the petition date, \$10.00 owed for other fees, \$1924.16 owed for services, \$144.68 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, \$3141.71 of the claim is reclassified to general unsecured.
INTERMOUNTAIN LOCK & SECURITY SUPPLY P.O. BOX 65158 SALT LAKE CITY UT 84165	526	8/3/2009	09-12075	Priority: \$274.26 Unsecured: \$3,795.63	Priority: \$3,831.93 Unsecured: \$237.96	Based on review of supporting documentation filed with the claim, the claim includes \$3,557.67 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$3,557.67 of the claim is reclassified to priority.
INTERMOUNTAIN PAPER CO PO BOX 50922 IDAHO FALLS ID 83405	2252	8/31/2009	09-12075	Priority: \$1,107.60 Unsecured: \$1,150.00	Priority: \$1,050.00 Unsecured: \$1,207.60	Based on review of supporting documentation filed with the claim, the claim includes \$57.60 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, \$57.60 of the claim is reclassified to general unsecured.
IRONWOOD INDUSTRIES 204 COMMERCE ST COUPLAND TX 78615	2145	8/28/2009	09-12075	Priority: \$1,735.00	Priority: \$1,650.00 Unsecured: \$85.00	Based on review of supporting documentation filed with the claim, the claim includes \$85.00 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, \$85.00 of the claim is reclassified to general unsecured.

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OBJECTIONABLE CLAIM				RECLASSIFIED CLAIM		
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J WATERS, INC. P.O. BOX 1056 ENNIS TX 75120	983	8/10/2009	09-12075	Priority: \$277.00 Unsecured: \$60.00	Priority: \$217.00 Unsecured: \$60.00	Based on review of supporting documentation filed with the claim, the claim includes \$60 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, \$60 of the claim is reclassified to general unsecured.
J&R COMMERCIAL INC PO BOX 7669 COVINGTON WA 98042	825	8/10/2009	09-12075	Priority: \$662.50	Unsecured: \$562.50	Based on review of supporting documentation filed with the claim, the claim includes amounts 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.
LIVINGSSTONS CONCRETE SERVICE, INC. 5416 ROSEVILLE ROAD NORTH HIGHLANDS CA 95660	1315	8/18/2009	09-12077	Priority: \$704.17	Unsecured: \$704.17	Based on review of supporting documentation filed with the claim, the claim includes 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.
LOVE'S ELECTRICAL 32075 JOCKO ROAD ARLEE MT 59821	1365	8/20/2009	09-12075	Priority: \$295.00	Priority: \$240.00 Unsecured: \$55.00	Based on review of supporting documentation filed with the claim, the claim includes \$55.00 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, \$55.00 of the claim is reclassified to general unsecured.
MARSHFIELD DOOR SYSTEMS, INC. DEPT 5345 PO BOX 1221 MILWAUKEE WI 53201	1183	8/17/2009	09-12075	Priority: \$2,110.99 Unsecured: \$1,184.13	Priority: \$1,748.55 Unsecured: \$1,546.57	Based on review of supporting documentation filed with the claim, the claim includes \$362.44 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, \$362.44 of the claim is reclassified to general unsecured.
METRO REPRO INC P.O. BOX 560092 DALLAS TX 75356	264	7/31/2009	09-12075	Secured: \$90.00	Unsecured: \$90.00	Based on review of supporting documentation filed with the claim, the Claimant does have any lien rights and therefore the entire claim amount is reclassified to general unsecured.

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MOUNTAIN WEST LUMBER, LLC 262 E ROCKY DR EAGLE ID 83616	1176	8/14/2009	09-12075	Priority: \$451.38 Unsecured: \$451.38	Unsecured: \$451.38	Based on review of supporting documentation filed with the claim, the claim includes amounts owed for discounts taken on 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.
PLANT CHRISTENSEN & KANELL J STATION 136 EAST SOUTH TEMPLE SUITE 1700 SALT LAKE CITY UT 84111	1544	8/24/2009	09-12075	Priority: \$9,979.13	Unsecured: \$9,979.13	Based on review of supporting documentation filed with the claim, the claim includes 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.
PRIVATE LABEL DIRECT PO BOX 1257 TEMPLETON CA 93465	1066	8/13/2009	09-12075	Priority: \$1,210.25 Unsecured: \$1,461.16	Priority: \$876.00 Unsecured: \$1,815.41	Based on review of supporting documentation filed with the claim, the claim includes \$192.91 owed for goods which were received outside the 20 days prior to the petition date, \$51.34 owed for freight, and \$90.00 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, \$334.25 of the claim is reclassified to general unsecured.
RH TAMLIN & SONS LP 13623 PIKE ROAD STAFFORD TX 77477	155	7/30/2009	09-12075	Priority: \$4,657.42	Priority: \$4,626.34 Unsecured: \$31.08	Based on review of supporting documentation filed with the claim, the claim includes \$31.08 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, \$31.08 of the claim is reclassified to general unsecured.
RUDY HUNGER SALES, INC. P.O. BOX 261 ROCKWALL TX 75087	477	8/3/2009	09-12075	Priority: \$763.66 Unsecured: \$224.03	Priority: \$761.27 Unsecured: \$246.42	Based on review of supporting documentation filed with the claim, the claim includes \$22.39 owed for freight and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$22.39 of the claim is reclassified to general unsecured.

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				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	
SOUND CEDAR 2800 CEDARDALE RD MT VERNON WA 98274	1015	8/11/2009	09-12075	Priority: \$1,706.00	Priority: \$1,656.00 Unsecured: \$50.00	Based on review of supporting documentation filed with the claim, the claim includes \$50 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, \$50 of the claim is reclassified to general unsecured.
SOUTHERN COUNTIES OIL CO., LP PO BOX 4159 ORANGE CA 92863	1277	8/10/2009	09-12079	Priority: \$926.52	Priority: \$841.92 Unsecured: \$84.60	Based on review of supporting documentation filed with the claim, the claim includes \$1.19 owed for other fees; \$5.00 owed for fuel/energy charges, and \$78.41 owed for taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$84.60 of the claim is reclassified to general unsecured.
TRIMLITE ATTN BLYTHE MURRAY 901 SW 39TH STREET RENTON WA 98057	2429	8/31/2009	09-12075	Priority: \$2,423.00 Unsecured: \$2,494.68	Priority: \$2,613.00 Unsecured: \$2,304.68	Based on review of supporting documentation filed with the claim, the claim includes \$190.00 owed for goods which were received inside 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, \$190.00 of the claim is reclassified to priority.
WEATHER TITE LOG HOME PRODUCTS DBA SELKIRK PINE RESOURCES PO BOX 217 LOON LAKE WA 98148	1744	8/27/2009	09-12075	Priority: \$1,238.85	Priority: \$1,110.30 Unsecured: \$128.55	Based on review of supporting documentation filed with the claim, the claim includes \$128.55 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, \$128.55 of the claim is reclassified to general unsecured.

RECLASSIFIED CLAIM

OBJECTIONABLE CLAIM