

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

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|--|---|--------------------------------|
| IN RE: |) | Chapter 11 |
| BUILDING MATERIALS HOLDING CORPORATION, et al.,¹ |) | Case No. 09-12074 (KJC) |
| Reorganized Debtors. |) | Jointly Administered |
| |) | Ref. Docket No. 757 |

CERTIFICATION OF COUNSEL REGARDING THIRD ORDER SUSTAINING, IN PART, DEBTORS' FIRST 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

On October 20, 2009, Building Materials Holding Corporation and its affiliates, as debtors (collectively, the "Reorganized Debtors"), filed their First 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 [Docket No. 757] (the "Claims Objection"). Thereafter, Resinart Corporation ("Resinart") and W&F Manufacturing, Inc. ("W&F," and together with the Reorganized Debtors and Resinart, the "Parties") each filed a response (collectively, the "Responses") to the Claims Objection. The Parties have worked together to resolve the Responses and have done so through the Proposed Order (as defined below).

Attached hereto as Exhibit 1 is a proposed form of order (the "Proposed Order") for the Claims Objection solely as it pertains to Resinart and W&F.² The Reorganized Debtors

¹ The Reorganized Debtors, along with the last four digits of each Reorganized 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 Reorganized Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

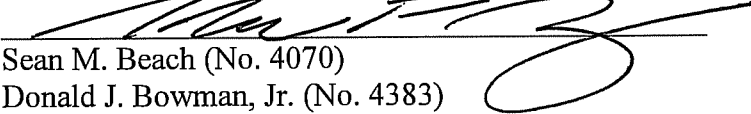
² This Court has previously entered that certain (i) Order Sustaining, In Part, Debtors' First Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 [Docket No. 967] (the "First Order") and (ii) Second Order Sustaining, In Part,

submit that the Proposed Order is appropriate and consistent with the Claims Objection and the Parties' discussions, and that entry of the order is in the best interests of the Reorganized Debtors, their estates and creditors.

Accordingly, the Reorganized Debtors respectfully request the Court to enter the Proposed Order at its earliest convenience without further notice or a hearing.

Dated: Wilmington, Delaware
January 19, 2010

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ATTORNEYS FOR THE REORGANIZED DEBTORS

Debtors' First 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 [Docket No. 1279] (together with the First Order, the "Prior Orders") with respect to the Claims Objection. Nothing in the Proposed Order is intended or shall be deemed to amend, modify or otherwise affect the Prior Orders, as such orders shall remain in full force and effect.

EXHIBIT 1

Proposed Order

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

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|--|---|--------------------------------------|
| IN RE: |) | |
| |) | Chapter 11 |
| BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i>, ¹ |) | Case No. 09-12074 (KJC) |
| |) | |
| Debtors. |) | Jointly Administered |
| |) | Ref. Docket No. 757 and _____ |
| |) | |

**THIRD ORDER SUSTAINING, IN PART, DEBTORS' FIRST 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 first 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”), disallowing and expunging in full each of the Disputed Claims; 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

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.

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

ORDERED, ADJUDGED AND DECREED that:

1. The Objection is sustained to the extent provided for herein.
2. Nothing in this Order is intended or shall be deemed to amend, modify or otherwise affect that certain (i) Order Sustaining, In Part, Debtors' First 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 [Docket No. 967] (the "First Order") and (ii) Second Order Sustaining, In Part, Debtors' First 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 [Docket No. 1279] (together with the First Order, the "Prior Orders"), and the Prior Orders shall remain in full force and effect.
3. Claim Number 2620 (the "Resinart Proof of Claim") filed by Resinart Corporation ("Resinart") is hereby deemed timely filed and no other action needs to be taken by Resinart with respect to the filing of the Resinart Proof of Claim.
4. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Resinart Proof of Claim is hereby reassigned to Case No. 09-12075 and Debtor BMC West Corporation ("BMC West") and shall be deemed to supersede and replace in its entirety Resinart's scheduled claim against BMC West. On account of the Resinart Proof of Claim, Resinart shall have: (i) an allowed administrative expense claim in the amount of \$7,000.00 under section 503(b)(9) of the Bankruptcy Code (the "Resinart 503(b)(9) Claim"); and (ii) an allowed general unsecured claim in the amount of \$5,290.92 (the

“Resinart General Unsecured Claim”). The Resinart 503(b)(9) Claim and the Resinart General Unsecured Claim shall be treated in accordance with the provisions of that certain Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications) (the “Plan”).

5. Claim Numbers 2614 and 2615 (together, the “W&F Proofs of Claim”) filed by W&F Manufacturing, Inc. (“W&F”) are hereby deemed timely filed and no other action needs to be taken by W&F with respect to the filing of the W&F Proofs of Claim.

6. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, on account of the W&F Proofs of Claim, W&F shall have an allowed administrative expense claim in the aggregate amount of \$225.00 under section 503(b)(9) of the Bankruptcy Code (the “W&F 503(b)(9) Claim”). The W&F 503(b)(9) Claim shall be treated in accordance with the provisions of the Plan.

7. The Resinart 503(b)(9) Claim and the W&F 503(b)(9) Claim granted herein shall be binding on the Debtors, the Debtors’ estates and any successors to the Debtors.

8. The Debtors’ claims and noticing shall mark the Resinart Proof of Claim and the W&F Proofs of Claim in accordance with the provisions of this Order.

9. The Debtors (and any successors or successors in interest) reserve any and all rights to amend, modify or supplement the Objection, and to file additional objections to any and all claims filed in these chapter 11 cases, including, without limitation, any and all claims that are the subject of the Objection.

10. The Debtors (and any successors or successors in interest) reserve any and all rights to object to any and all of the Disputed Claims on any and all grounds in any and all additional objections to claims filed in these chapter 11 cases.

11. This Court shall retain jurisdiction over any and all affected parties with respect to any and all matters, claims or rights arising from or related to the implementation or interpretation of this Order.

Dated: Wilmington, Delaware
January _____, 2010

Kevin J. Carey
Chief United States Bankruptcy Judge