

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

In re:)	
)	Chapter 11
)	
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹)	Case No. 09-12074 (KJC)
)	
Reorganized Debtors.)	Jointly Administered
)	
)	Ref. Docket No. 1199
)	

CERTIFICATION OF COUNSEL REGARDING 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

On December 23, 2009, Building Materials Holding Corporation and its affiliates, the now reorganized debtors (collectively, the “Reorganized Debtors”), filed their 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 [Docket No. 1199] (the “Claims Objection”). Thereafter, on various dates, the following parties filed a response to, or contacted the Reorganized Debtors with an informal response regarding, the Claims Objection (collectively, the “Responses”): Independent Fleet Services [Docket No. 1281]; Ironwood Industries [1290]; and Bay Oil Company [informal] (collectively, the “Respondents,” and together with the Reorganized Debtors, the “Parties”). Prior to the response deadline, no other comments or responses were received by the Reorganized Debtors with respect to the Claims Objection.

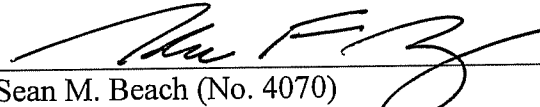
¹ The Reorganized Debtors, along with the last four digits of each Reorganized Debtor’s tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois 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.

Subsequent to the Reorganized Debtors' receipt of the Responses, they have worked with the Respondents in an effort to resolve the Responses and have done so through certain modifications to the proposed form of order filed with the Claims Objection (the "Proposed Order") and Exhibit A attached thereto (the "Exhibit"). In light of this, attached hereto as Exhibit 1 is a revised Proposed Order (the "Revised Proposed Order").² The Reorganized Debtors submit that the Revised 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 Revised Proposed Order at its earliest convenience without further notice or a hearing.

Dated: Wilmington, Delaware
January 22, 2010

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² For ease of reference, attached hereto as Exhibit 2 is a copy of the Revised Proposed Order marked against the Proposed Order (the "Blackline"). The Blackline does not include a marked copy of the Exhibit, but the Exhibit has been modified consistent with the Reorganized Debtors' resolution of the Responses and the Parties' discussions related thereto.

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ATTORNEYS FOR THE REORGANIZED DEBTORS

EXHIBIT 1

Revised Proposed Order

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

IN RE: BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i>, ¹ Debtors.)))))))	Chapter 11 Case No. 09-12074 (KJC) Jointly Administered Ref. Docket Nos. 1199 and _____
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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”)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 to the extent provided for herein and on Exhibit A attached hereto.

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

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 Unsecured: \$1,057.17	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 Unsecured: \$166.30	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
A/VAYA INC C/O RMS 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.

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	2324	8/31/2009	09-12083
		Priority: \$1,280.65	Priority: \$343.87 Unsecured: \$695.81
		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	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	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	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 I CITEK LAMM & SMITH PC 3730 KIRBY DRIVE SUITE 650 HOUSTON TX 77098	1031	8/12/2009	09-12075	Priority: \$21,077.43 Unsecured: \$18,906.05	Priority: \$20,103.54 Unsecured: \$19,879.64	Based on review of supporting documentation filed with the claim, the claim includes certain amounts owed for taxes, and certain amounts 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, \$973.59 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: \$9,834.63 Unsecured: \$7,425.91	Priority: \$7,383.07 Unsecured: \$9,877.47	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 36064 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: \$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 DISTRIBUTING INC PO BOX 17993 EL PASO TX 79917	2261	8/31/2009	09-12075	Priority: \$2,562.21 Unsecured: \$523.66	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 Unsecured: \$156.62	Based on review of supporting documentation filed with the claim, the claim includes \$69.80 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 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.

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
CARDLOCK FUELS SYSTEM, INC PO BOX 4159 ORANGE CA 92863	1550	8/13/2009	09-12079	Priority: \$881.05 Unsecured: \$135.62	Priority: \$686.85 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.
CHUCKKALS, 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.

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
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: \$8,043.76	Priority: \$11,471.45 Unsecured: \$8,932.80	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.

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			
FIRESTONE 2021 SUNNYDALE BLVD CLEARWATER FL 33765	1374	8/20/2009	09-12075	Priority: \$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: \$2,882.66	Based on review of supporting documentation filed with the claim, the claim includes certain amounts owed for goods which were received outside the 20 days prior to the petition date, certain amounts owed for other fees, certain amounts owed for services, certain amounts 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, \$2,882.66 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	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: \$1,160.00	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 Unsecured: \$85.00	Based on review of supporting documentation filed with the claim, the claim includes \$65.00 owed for freight and 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.

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
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 7869 COVINGTON WA 98042	825	8/10/2009	09-12075	Priority: \$562.50	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.

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			
MOUNTAIN WEST LUMBER, LLC 262 E ROCKY DR EAGLE ID 83616	1176	8/14/2009	09-12075	Priority: \$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: \$1,481.16	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 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: \$783.66 Unsecured: \$224.03	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.

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
SOUND CEDAR 2600 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: \$826.52	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 99148	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.

EXHIBIT 2

Blackline

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

IN RE:)	
)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹)	Case No. 09-12074 (KJC)
)	Jointly Administered
Debtors.)	Ref. Docket NoNos. <u>-1199 and _____</u>
)	

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”)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 to the extent provided for herein and on Exhibit A attached hereto.

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

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Reclassified Claims