

Debtors' Supplemental Employee Retirement Programs² and deferred compensation programs, including, without limitation, the assets subject to (i) that certain Building Materials Holding Corporation Executive and Director Supplemental Retirement Income Trust Agreement by and Building Materials Holding Corporation and U.S. Bank Institutional Trust and Custody, Idaho dated as of August 1, 2005; (ii) that certain Building Materials Holding Corporation 1999 Deferred Compensation Plan for Directors Trust by and between Building Materials Holding Corporation and Prudential Bank & Trust FSB dated as of May 1, 2008; (iii) that certain Building Materials Holding Corporation 1999 Deferred Compensation Plan for Executives Trust by and between Building Materials Holding Corporation and Prudential Bank & Trust FSB dated as of May 1, 2008; (iv) that certain Building Materials Holding Corporation 2005 Deferred Compensation Plan for Directors Trust by and between Building Materials Holding Corporation and Prudential Bank & Trust FSB dated as of May 1, 2008; and (v) that certain Building Materials Holding Corporation 2005 Deferred Compensation Plan for Executives Trust by and between Building Materials Holding Corporation and Prudential Bank & Trust FSB dated as of May 1, 2008 (collectively, the "*SERP and Deferred Compensation Assets*") are assets that were property of the Debtors' estates which vested in the Reorganized Debtors on the Effective Date free and clear of liens, claims and interests; and after due deliberation and sufficient cause appearing therefor,

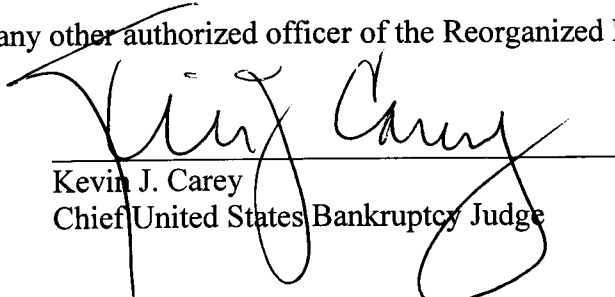
IT IS HEREBY ORDERED:

² Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Joint Plan of Reorganization For The Debtors Under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications) [Docket No. 1134] (the "*Plan*"), whether set forth expressly therein or by reference to other documents.

1. U.S. Bank Institutional Trust and Custody, Idaho, Prudential Bank & Trust FSB, and any other person or entity with control over the SERP and Deferred Compensation Assets, including, but not limited to Nationwide Life Insurance Company, ING-Security Life of Denver, and Metropolitan Life Insurance Company (or any other insurance company that issued the life insurance policies that comprise a portion of the SERP and Deferred Compensation Assets), are hereby authorized and directed to timely liquidate the SERP and Deferred Compensation Assets in a manner consistent with the instructions of Paul Street or any other authorized officer of the Reorganized Debtors and to remit the proceeds of the SERP and Deferred Compensation Assets to the Reorganized Debtors in a manner consistent with the instructions of Paul S. Street, Chief Executive Officer of the Reorganized Debtors, or any other authorized officer of the Reorganized Debtors.

2. U.S. Bank Institutional Trust and Custody, Idaho, Prudential Bank & Trust FSB, and any other person or entity with control over the SERP and Deferred Compensation Assets, including, but not limited to Nationwide Life Insurance Company, ING-Security Life of Denver, and Metropolitan Life Insurance Company (or any other insurance company that issued the life insurance policies that comprise a portion of the SERP and Deferred Compensation Assets), shall be entitled to rely on this Implementation Order to effectuate the liquidation and distribution of the SERP and Deferred Compensation Assets to the Reorganized Debtors in a manner consistent with the instructions of Paul S. Street or any other authorized officer of the Reorganized Debtors.

Dated: Wilmington, Delaware
January 27, 2010



Kevin J. Carey
Chief United States Bankruptcy Judge