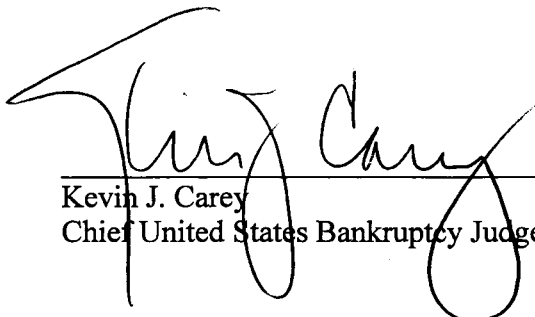


determination that the relief requested in the Objection is in the best interests of the Reorganized Debtors, their estates and creditors and other parties in interest; and sufficient cause appearing for the relief requested in the Objection, it is hereby:

ORDERED, ADJUDGED AND DECREED that:

1. The Objection is sustained.
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 Reorganized 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 Reorganized 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
February 18, 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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	
ALAN B WILLARD 6110 NW 66TH WAY PARKLAND FL 33067	2211	8/28/09	09-12074	Priority: \$47,291.88	Unsecured: \$47,291.88			The claim asserts amounts owed to the claimant under the Debtors' 2005 Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.
PACIFIC MDF PRODUCTS, INC. 4312 ANTHONY COURT ROCKLIN, CA 95677	886	8/10/09	09-12075	Priority: \$62,534.09	Priority: \$45,695.11 Unsecured: \$16,838.98			Based on review of supporting documentation filed with the claim, claimant is asserting priority for \$16,838.98 of the claim; however, such amount is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the Debtors are reclassifying this amount to general unsecured.