IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:

BUILDING MATERIALS HOLDING CORPORATION, et al.,¹

Chapter 11

Case No. 09-12074 (KJC)

Jointly Administered

Reorganized Debtors.

Ref. Docket No. 1340,1420

ORDER SUSTAINING REORGANIZED DEBTORS' TENTH 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 tenth omnibus (non-substantive) objection (the

"Objection")² of the above-captioned reorganized debtors (collectively, the "<u>Reorganized</u>

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

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. (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.

 $^{^{2}}$ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

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 <u>Exhibit A</u> are hereby reclassified to the priority levels indicated in the column titled "Amount and Classification of Reclassified Claim" on <u>Exhibit A</u>.

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 2010

Kevih J. Carey Chief United States Bankruptcy Judge

EXHIBIT A

Reclassified Claims

DB02:9171879.1

068301.1001

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074 CLAIMS TO BE RECLASSIFIED

		OBJECTIONABLE CLAIM	IABLE CLAIM			RECLASSIFIED CLAIM
NAME AND ADDRESS OF CLAIMANT	CLAIM NNUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
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 antitled 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	99 89 89	B/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, howwer, such amount is not entitled to priority under claim, howwer, such amount is not entitled to priority under claim, however, such amount is of the amount to general unsecured.