

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

In re: BUILDING MATERIALS HOLDING CORPORATION, et al.,¹ <p style="text-align: center;">Reorganized Debtors.</p>)))))))))))	Chapter 11 Case No. 09-12074 (KJC) Jointly Administered Ref. Docket No. <u>1431,1485</u>
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**ORDER SUSTAINING REORGANIZED DEBTORS' FOURTEENTH
OMNIBUS (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 fourteenth omnibus (substantive) objection (the "Objection")² of the above-captioned reorganized debtors (collectively, the "Reorganized 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. (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.

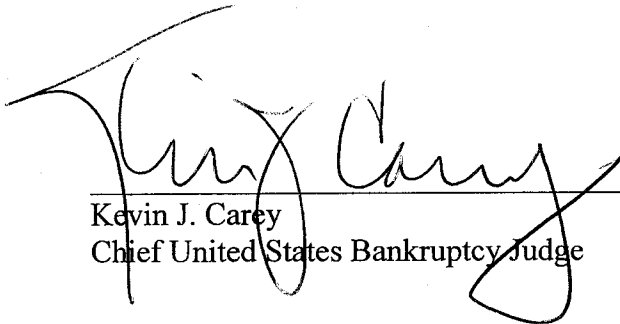
² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

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 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
March 13, 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
EAGLE FOREST PRODUCTS PO BOX 141823 IRVING TX 75014-1823	2874	1/14/2010	09-12075	Secured/Priority: \$38,879.48	Priority: \$38,879.48	Based on review of supporting documentation filed with the claim, the claim is entitled to priority status pursuant to section 503(b)(9) of the Bankruptcy Code. However, the claim is not entitled to secured status under the Bankruptcy Code or otherwise. As such, the claim should be reclassified to a priority, but not secured.
PINEDA, KENNETH J 227 E 6TH ST WALSENBURG CO 81089	2501	9/02/2009	09-12075	Priority: \$729.18	Unsecured: \$729.18	Based on review of supporting documentation filed with the claim, claim is not entitled to priority under the Bankruptcy Code or otherwise. Claim is for reimbursement from a flexible spending account for funds withheld in 2008. As such, the Debtors are reclassifying the entire claim to general unsecured.