

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

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>BUILDING MATERIALS HOLDING CORPORATION, et al.,<sup>1</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
	)	
<b>Reorganized Debtors.</b>	)	<b>Jointly Administered</b>
	)	<b>Ref. Docket No. 1480</b>

**CERTIFICATION OF COUNSEL REGARDING REORGANIZED DEBTORS’  
SIXTEENTH 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 March 18, 2010, Building Materials Holding Corporation and its affiliates, as reorganized debtors (collectively, the “Reorganized Debtors”), filed their Sixteenth 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. 1480] (the “Claims Objection”). Thereafter, the following parties filed a response to the Claims Objection (collectively, the “Responses”): Empire Building Materials, Inc. [Docket No. 1525]; and Southwest Management, Inc. (“Southwest”) [Docket No. 1526] (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 to the Claims Objection.

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

---

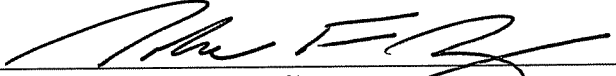
<sup>1</sup> The Reorganized Debtors, along with the last four digits of each Reorganized Debtor’s tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579),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

certain modifications to the proposed form of order filed with the Claims Objection (the “Proposed Order”) and Exhibits A1, A2, B, C, D and E attached thereto (the “Exhibits”). In the case of Southwest, the Debtors and Southwest have determined that it is in their respective best interests to adjourn the Claims Objection as it pertains to Claim Numbers 2910 and 2911 filed by Southwest. In light of this, attached hereto as Exhibit 1 is a revised Proposed Order (the “Revised Proposed Order”).<sup>2</sup> 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, attached hereto as Exhibit 1, at its earliest convenience without further notice or a hearing.

Dated: Wilmington, Delaware  
April 15, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP



---

Sean M. Beach (No. 4070)  
Donald J. Bowman, Jr. (No. 4383)  
Robert F. Poppiti, Jr. (No. 5052)  
The Brandywine Building  
1000 West Street, 17th Floor  
P.O. Box 391  
Wilmington, Delaware 19899-0391  
Telephone: (302) 571-6600  
Facsimile: (302) 571-1253

----and----

GIBSON, DUNN & CRUTCHER LLP  
Michael A. Rosenthal (admitted *pro hac vice*)  
Matthew K. Kelsey (admitted *pro hac vice*)  
Sae M. Muzumdar (admitted *pro hac vice*)  
200 Park Avenue, 47th Floor

---

<sup>2</sup> 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 Exhibits, but such exhibits have been modified consistent with the Reorganized Debtors’ resolution of the Responses and the Parties’ discussions related thereto.

New York, New York 10166-0193  
Telephone: (212) 351-4000  
Facsimile: (212) 351-4035

Aaron G. York (admitted *pro hac vice*)  
Jeremy L. Graves (admitted *pro hac vice*)  
2100 McKinney Avenue, Suite 1100  
Dallas, Texas 75201-6911  
Telephone: (214) 698-3100  
Facsimile: (214) 571-2900

ATTORNEYS FOR THE REORGANIZED DEBTORS

**EXHIBIT 1**

Revised Proposed Order

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

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>BUILDING MATERIALS HOLDING CORPORATION, et al.,<sup>1</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
	)	
<b>Reorganized Debtors.</b>	)	<b>Jointly Administered</b>
	)	
	)	<b>Ref. Docket Nos. 1480 and _____</b>
	)	

**ORDER SUSTAINING, IN PART, REORGANIZED DEBTORS' SIXTEENTH  
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 sixteenth omnibus (non-substantive) objection (the “Objection”)<sup>2</sup> 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”), reassigning, modifying or disallowing and expunging in full each of the Disputed Claims identified on Exhibits A1, A2, B, C, D and E attached hereto; and it appearing that due and sufficient notice of the Objection has been given under the circumstances;

---

<sup>1</sup> 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.

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

and after due deliberation and upon the Court's 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 to the extent provided for herein and on Exhibits A1, A2, B, C, D and E 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 A1 are hereby reassigned to the New Case Numbers as indicated on Exhibit A1.
3. 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 A2 are hereby reassigned to the New Case Numbers in the specific amounts identified in the column titled "Case No. of Reassigned Claim" as indicated on Exhibit A2.
4. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on Exhibits B, C, D and E attached hereto are hereby disallowed and expunged in their entirety.
5. Claim No. 2904 (the "Empire Proof of Claim") filed by Empire Building Materials ("Empire") is hereby deemed timely filed and no other action needs to be taken by Empire with respect to the filing of the Empire Proof of Claim. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, on account of the Empire Proof of Claim, Empire shall have an allowed general unsecured claim in the amount of \$21,202.04 (the "Empire General Unsecured Claim"). The Empire General Unsecured Claim

shall be treated in accordance with the provisions of that certain Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications).

6. The Debtors' claims and noticing agent shall mark the Empire Proof of Claim in accordance with the provisions of this Order.

7. 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, except for the Empire General Unsecured Claim.

8. 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 except for the Empire General Unsecured Claim.

9. 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  
April \_\_\_\_\_, 2010

---

Kevin J. Carey  
Chief United States Bankruptcy Judge

**EXHIBIT A1**

Wrong Debtor Claims



IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE REASSIGNED TO A NEW CASE NUMBER

OBJECTIONABLE CLAIM		REASSIGNED CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
DAL TILE DISTRIBUTION INC. 7834 CF HAVIN FRWY DALLAS, TX 75217	2412	8/31/2009	Blank	Unsecured: \$9,492.72	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
FLORENCE MANUFACTURING CORP ATTN: DAVE PARKER, CREDIT MGR 5935 CORPORATION DRIVE MANHATTAN, KS 66503	201	7/31/2009	Blank	Unsecured: \$9,673.84	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
GEGITS DBA IKON FINANCIAL SVCS AS AUTH SVCS AGENT OF BANC OF AMERICA & LEASING CAPITAL LLC ATTN BANKRUPTCY ADMIN PO BOX 13708 MACON, GA 31208	2729	10/9/2009	09-12074	Unsecured: \$9,482.76	09-12084	Based on review of supporting documentation filed with the Claim, the claim should be against SelectBuild Arizona, LLC.
MAC ARTHUR CO 2400 WYCLIFF ST ST PAUL, MN 55114	33	7/1/2009	09-12074	Unsecured: \$33,475.81	09-12075	Based on review of the Debtors' books and records, claim should be against BMC West Corporation.
MW LLC C/O JEFFER MANGELS BUTLER & MARMARO LLP ATTN MARTY TAYLOR 695 TOWN CENTER DRIVE SUITE 230 COSTA MESA, CA 92626	633	8/4/2009	09-12082	Unsecured: \$263,289.49	09-12076	Based on review of the Debtors' books and records, claim should be against SelectBuild Construction, Inc.

**EXHIBIT A2**

Wrong Debtor Claims

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

----- OBJECTIONABLE CLAIM ----- REASSIGNED CLAIM -----

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO. OF REASSIGNED CLAIM	REASON FOR REASSIGNMENT
DE LAGE LANDEN FINANCIAL SERVICES INC 1111 OLD EAGLE SCHOOL ROAD WAYNE, PA 19087	2161	8/28/2009	09-12074	Unsecured: \$42,846.64	09-12074 \$1,990.56 09-12075 \$6,998.46 09-12077 \$4,104.12 09-12084 \$29,753.5	Based on review of the Debtors' books and records, the claim should be against multiple debtors
FEDEX CUSTOMER INFORMATION SERVICE ASSIGNEE OF FEDEX EXPRESS/ FEDEX GROUND ATTN REVENUE RECOVERY/BANKRUPTCY 3965 AIRWAYS BLVD, MODULE G, 3RD FLR MEMPHIS, TN 38116	2411	8/31/2009	09-12074	Unsecured: \$19,222.98	09-12074 \$11,840.98 09-12075 \$5,668.07 09-12084 \$142.85 09-12076 \$79.48 09-12079 \$26.48 09-12083 \$17.65 09-12085 \$9.54 09-12081 \$611.47 09-12077 \$773.27 09-12080 \$53.19	Based on review of the Debtors' books and records, the claim should be against multiple debtors.
VERIZON WIRELESS PO BOX 3397 BLOOMINGTON, IL 61702	1291	8/11/2009	09-12074	Unsecured: \$125,698.06	09-12074 \$68,948.86 09-12075 \$40,069.34 09-12084 \$3,807.44 09-12076 \$1,816.99 09-12079 \$1,739.70 09-12083 \$3,147.30 09-12085 \$1,592.74 09-12081 \$255.41 09-12077 \$3,440.88 09-12080 \$787.40	Based on review of the Debtors' books and records, the claim should be against multiple debtors.

**EXHIBIT B**

Amended Claims

IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
 CLAIMS TO BE EXPUNGED AS AMENDED AND SUPERSEDED

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
BELLSOUTH TELECOMMUNICATIONS, INC C/O JAMES GRUDUS ESQ AT&T SERVICES INC ONE AT&T WAY ROOM 3A218 BEDMINSTER, NJ 07921	1001	8/11/2009	09-12074	Unsecured: \$2,744,21	2902	2/17/2010	09-12074	Unsecured: \$2,821,33
EAGLE FOREST PRODUCTS P.O. BOX 141823 IRVING, TX 75014	2874	1/14/2010	09-12075	Secured/Priority: \$38,879.48	2906	3/1/2010	09-12075	Priority: \$38,879.48
GSA HOME ENERGY SOLUTIONS LLC C/O JAMES V HOEFFNER GRAVES DOUGHERTY HEARON & MOODY PC 401 CONGRESS AVE SUITE 2200 AUSTIN, TX 78701	2853	12/18/2009	09-12075	Unsecured: \$1,114,147.60	2899	1/26/2010	09-12075	Unsecured: \$1,114,147.60

**EXHIBIT C**

Duplicate Claims

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

OBJECTIONABLE CLAIM				SURVIVING CLAIM				
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM
EXPRESS FLEET SERVICE PO BOX 38492 HOUSTON, TX 38492	1478	8/24/2009	09-12075	Unsecured: \$574,15	1480	8/24/2009	09-12075	Unsecured: \$574,15
HELLGATE TOOL REPAIR 2006 NORTH AVE W MISSOULA, MT 59801	1120	8/14/2009	09-12075	Unsecured: \$718.00	391	8/31/2009	09-12075	Unsecured: \$718.00
NORTH-PARK LLC EJM DEVELOPMENT 9061 SANTA MONICA BLVD LOS ANGELES, CA 90069	2897	1/28/2010	09-12083	Unsecured: \$161,177.00	2592	8/31/2009	09-12083	Unsecured: \$91,448.00
VINCENT E RHYNES 1514 W MANCHESTER AVE #5 LOS ANGELES, CA 90047	2894	1/14/2010	09-12074	Blank	109	7/17/2009	09-12074	Claim previously expunged pursuant to Court order

**EXHIBIT D**

Insufficient Documentation Claims



IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL.; CASE NO. 09-12074  
 CLAIMS TO BE EXPUNGED AS INSUFFICIENT SUPPORTING DOCUMENTATION

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	AMOUNT AND CLASSIFICATION OF CLAIM	CASE NO.	COMMENTS
DE YOUNG COMMUNITIES, INC. C/O PAMELA HELMER, ESQ. ROGER SCOTT & HELMER, LLP 1001 MARSHALL STREET, STE 400 REDWOOD CITY, CA 94063	2420	8/31/2009	Unsecured: \$1,561,454	09-12075	Based on review of the Debtors' books and records, there is no amount owing to this claimant and the claimant has provided insufficient documentation to support the claim. As such, the debtors object to this claim.

**EXHIBIT E**

Late Filed Claims

**IN RE: BUILDING MATERIALS HOLDING CORPORATION, ET AL., CASE NO. 09-12074  
CLAIMS TO BE EXPUNGED AS LATE**

<b>NAME AND ADDRESS OF CLAIMANT</b>	<b>CLAIM NUMBER</b>	<b>DATE FILED</b>	<b>AMOUNT AND CLASSIFICATION OF CLAIM</b>	<b>CASE NO.</b>
CITY OF EL PASO DAVID G AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON LLP 711 NANARRO SUITE 300 SAN ANTONIO, TX 78205	2908	2/18/2010	Secured: \$28,829.43	09-12075
COMED BANKRUPTCY SECTION/REVENUE MANAGEMENT 2100 SWIFT DR OAKBROOK, IL 60523	2909	2/22/2010	Unsecured: \$905.07	09-12074
DAVID A BRADY 1416 SHUKAR CT IRVING, TX 75061	2907	2/23/2010	Priority: \$1,560	09-12074
ESQUIVEL DIAZ 56523 DESERT CACTUS APT 9 THERMAL, CA 92274	2905	2/23/2010	Blank	09-12076
RAVELO, ALEJANDRO N 245 S 45TH ST SAN DIEGO, CA 92113	2903	2/19/2010	Priority: \$12,816	09-12079
SALAYANDIA, FERNANDO 4264 N. 68TH LANE #4264 PHOENIX, AZ 85033	2901	2/13/2010	Secured/Priority: \$1,600	09-12084

**EXHIBIT 2**

Blackline

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

**In re:**

**BUILDING MATERIALS HOLDING  
CORPORATION, *et al.*,<sup>1</sup>**

**Reorganized Debtors.**

)  
) **Chapter 11**  
)

) **Case No. 09-12074 (KJC)**  
)

) **Jointly Administered**  
)

) **Ref. Docket No. Nos. 1480 and \_\_\_\_\_**  
)  
)

**ORDER SUSTAINING, IN PART, REORGANIZED DEBTORS' SIXTEENTH  
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 sixteenth omnibus (non-substantive) objection (the “Objection”)<sup>2</sup> 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”), reassigning, modifying or disallowing and expunging in full each of the Disputed Claims identified on Exhibits A1, A2, B, C, D and E 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

<sup>1</sup> 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.

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

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:

**ORDE RED, ADJUDGED AND DECREED that:**

1. The Objection is sustained to the extent provided for herein and on Exhibits A1, A2, B, C, D and E 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 A1 are hereby reassigned to the New Case Numbers as indicated on Exhibit A1.
3. 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 A2 are hereby reassigned to the New Case Numbers in the specific amounts identified in the column titled "Case No. of Reassigned Claim" as indicated on Exhibit A2.
4. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, the Disputed Claims identified on Exhibits B, C, D and E attached hereto are hereby disallowed and expunged in their entirety.
5. Claim No. 2904 (the "Empire Proof of Claim") filed by Empire Building Materials ("Empire") is hereby deemed timely filed and no other action needs to be taken by Empire with respect to the filing of the Empire Proof of Claim. Pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, on account of the Empire Proof of Claim, Empire shall have an allowed general unsecured claim in the amount of \$21,202.04 (the "Empire General Unsecured Claim"). The Empire General Unsecured Claim shall be treated in accordance with the provisions of that certain Joint Plan of Reorganization for

the Debtors Under Chapter 11 of the Bankruptcy Code Amended December 14, 2009 (With Technical Modifications).

6. The Debtors' claims and noticing agent shall mark the Empire Proof of Claim in accordance with the provisions of this Order.

7. 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, except for the Empire General Unsecured Claim.

6-8. 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 except for the Empire General Unsecured Claim.

7.9 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  
April \_\_\_\_\_, 2010

\_\_\_\_\_  
Kevin J. Carey  
Chief United States Bankruptcy Judge



**EXHIBIT A1**

**Wrong Debtor Claims**

**EXHIBIT A2**

**Wrong Debtor Claims**

**EXHIBIT B**

Amended Claims

**EXHIBIT C**

Duplicate Claims

**EXHIBIT D**

Insufficient Documentation Claims

**EXHIBIT E**

Late Filed Claims