

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

IN RE:

**BUILDING MATERIALS HOLDING
CORPORATION, *et al.*,¹**

Debtors.

) **Chapter 11**

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

) **Jointly Administered**

) **Objection Deadline: November 12, 2009 at 4:00 p.m. (ET)**

) **Hearing Date: November 19, 2009 at 11:00 a.m. (ET)**

**DEBTORS' SECOND 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**

***TO THOSE HOLDERS OF CLAIMS LISTED ON EXHIBIT A TO THE PROPOSED ORDER ATTACHED TO
THE OBJECTION AS EXHIBIT II:***

*** YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND ANY FURTHER
OBJECTION THAT MAY BE FILED BY THE DEBTORS**

*** THE RELIEF SOUGHT IN THIS OBJECTION IS WITHOUT PREJUDICE TO THE DEBTORS'
RIGHTS TO PURSUE FURTHER NON-SUBSTANTIVE AND/OR SUBSTANTIVE OBJECTIONS
AGAINST THE CLAIMS LISTED ON EXHIBIT A TO THE PROPOSED ORDER**

Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (collectively, the "Debtors"), hereby submit this objection (the "Objection"), 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"), to each

¹ The Debtors, along with the last four digits of each 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 Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

of the claims (the “Disputed Claims”) listed on Exhibit A to the proposed form of order (the “Proposed Order”) attached hereto as Exhibit 2, and request the entry of an order reclassifying, in full or in part, each of the Disputed Claims, as indicated in further detail below and on Exhibit A. In support of this Objection, the Debtors rely on the Declaration of Paul S. Street in Support of the Debtors’ Second 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 (the “Street Declaration”), a copy of which is attached hereto as Exhibit 1. In further support, the Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are section 502(b) of the Bankruptcy Code, along with Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1.

BACKGROUND

2. On June 16, 2009 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”). The Debtors continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in the Chapter 11 Cases. On July 26, 2009, the Office of the United States Trustee (the “U.S. Trustee”) appointed the official committee of unsecured creditors (the “Creditors’ Committee”).

3. The Debtors are one of the largest providers of residential building products and construction services in the United States. The Debtors distribute building materials, manufacture building components (e.g., millwork, floor and roof trusses, and wall panels), and provide construction services to professional builders and contractors through a network of 31 distribution facilities, 43 manufacturing facilities, and five regional construction services facilities.

4. The Debtors operate under two brand names: BMC West® and SelectBuild®.

- ***BMC West.*** Under the BMC West brand, the Debtors market and sell building products, manufacture building components, and provide construction services to professional builders and contractors. Products include structural lumber and building materials purchased from manufacturers, as well as manufactured building components such as millwork, trusses, and wall panels. Construction services include installation of various building products and framing. The Debtors currently offer these products and services in major metropolitan markets in Texas, Washington, Colorado, Idaho, Utah, Montana, North Carolina, California, and Oregon.
- ***SelectBuild.*** Under the SelectBuild brand, the Debtors offer integrated construction services to production homebuilders, as well as commercial and multi-family builders. Services include wood framing, concrete services, managing labor and construction schedules, and sourcing materials. The Debtors currently offer these services in major metropolitan markets in California, Arizona, Nevada and Illinois.

5. On the Petition Date, the Debtors filed their proposed chapter 11 plan (the “Plan”) and accompanying disclosure statement (the “Disclosure Statement”). The Debtors filed amended versions of the Plan and Disclosure Statement on July 27, 2009. As a result of continued negotiations, the Debtors filed further amended versions of the Plan and Disclosure Statement on October 1, 2009, and then again on October 6, 2009. To implement their

restructuring, the Debtors have obtained \$80 million in debtor-in-possession financing, which the Court approved on a final basis on July 1, 2009.

BAR DATE AND PROOFS OF CLAIM

6. On June 17, 2009, this Court entered an order [Docket No. 53] appointing The Garden City Group, Inc. ("GCG") as the claims and noticing agent in these chapter 11 cases. GCG is authorized to maintain (i) all proofs of claim filed against the Debtors in these bankruptcy proceedings and (ii) an official claims register by docketing all proofs of claim in a claims database containing, among other things, information regarding the name and address of each claimant, the date the proof of claim was received by GCG, the claim number assigned to the proof of claim and the asserted amount and classification of the claim.

7. On July 16, 2009, this Court entered an order [Docket No. 248] (the "Bar Date Order") (i) establishing August 31, 2009 at 4:00 p.m. (prevailing Eastern Time) (the "General Bar Date") as the final date and time for filing proofs of claim against the Debtors' estates on account of claims arising, or deemed to have arisen, pursuant to section 501(d) of the Bankruptcy Code prior to the Petition Date, and (ii) approving the form and manner of notice of the General Bar Date. Therein, the Court also established December 16, 2009 at 4:00 p.m. (prevailing Eastern Time) (the "Government Bar Date") as the final date and time for any governmental unit to file proofs of claims against the Debtors' estates on account of claims (whether secured, unsecured priority or unsecured non-priority) that arose prior to or on the Petition Date.

8. Additionally, pursuant to the Bar Date Order, any entity asserting a claim (a "Rejection Damages Claim") against the Debtors' estates in connection with the Debtors' rejection of an executory contract and/or unexpired lease under section 365 of the Bankruptcy

Code prior to the confirmation of a chapter 11 plan was required to file a proof of claim on or before the later of (i) the General Bar Date or (ii) 4:00 p.m. (prevailing Eastern Time) on the date that is thirty (30) days after entry of an order approving the rejection of such executory contract and/or unexpired lease pursuant to which the entity asserting the Rejection Damages Claim is a party (the “Rejection Bar Date,” and together with the General Bar Date and the Government Bar Date, the “Bar Date”).

9. Pursuant to the Bar Date Order, actual notice of the Bar Date was sent to (i) all known entities holding potential prepetition claims and their counsel (if known); (ii) all parties that have requested notice in these cases; (iii) all equity security holders; (iv) the U.S. Trustee; (v) the Securities and Exchange Commission; and (vi) all taxing authorities for the jurisdictions in which the Debtors do business. In addition, notice of the Bar Date was published in the national edition of the *Wall Street Journal* and local editions of *LA Times*, *Sun-Sentinel*, *Miami Herald*, *Impacto USA*, *Las Vegas Review-Journal*, *El Tiempo*, *Arizona Republic*, and *Prensa Hispana*. Affidavits of service and publication [Docket Nos. 296, 366-68, 411, 498-501, and 524] confirming such actual notice and publication of the Bar Date have been filed with this Court.

RELIEF REQUESTED

10. By this Objection, the Debtors request the Court to enter an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1, reclassifying, in full or in part, each of the Disputed Claims, as indicated in further detail below and on Exhibit A to the Proposed Order.

11. In accordance with Local Rule 3007-1(e)(i)(E), the Debtors believe that this Objection complies in all respects with Local Rule 3007-1, including Local Rule 3007-1(d)(viii).

OBJECTION

12. The claimants asserting the claims identified under the column titled “Objectionable Claim” on Exhibit A to the Proposed Order (the “Reclassified Claims”) asserted that all or a portion of their claim is entitled to secured or priority status. Local Rule 3007-1(d)(viii) provides that a debtor may object on a non-substantive basis to a claim that is incorrectly classified, provided that such an objection is “separately filed, provides in its title (or otherwise conspicuously states) that substantive rights may be affected by [the objection] and by any further [o]bjection that may be filed and otherwise complies with [the] Local Rules.” After reconciling the Reclassified Claims (and the materials submitted in support thereof) against their books and records, the Debtors have determined that the priority level of the Reclassified Claims should be adjusted.

13. Specifically, the Reclassified Claims are not entitled, under the Bankruptcy Code or otherwise, to the secured or priority status set forth in each claimant’s proof of claim. Consequently, the Debtors believe that the Reclassified Claims should be reclassified as indicated in the “Reclassified Claim” column on Exhibit A to the Proposed Order. Any failure to do so would award the claimants undue secured or priority status to the detriment of other creditors in these chapter 11 cases. Accordingly, the Debtors hereby object to the Reclassified Claims and request the Court to enter an order reclassifying, in full or in part, the Reclassified Claims, as indicated in detail on Exhibit A to the Proposed Order.

RESERVATION OF RIGHTS

14. The Debtors expressly reserve the right to amend, modify or supplement this Objection, and to file additional objections to any claims filed in these chapter 11 cases, including, without limitation, any and all claims which are the subject of this Objection.

NOTICE

15. Notice of the Objection will be provided to: (i) the U.S. Trustee; (ii) counsel to the Creditors' Committee; (iii) counsel to Wells Fargo Bank, as agent under the Debtors' Prepetition Credit Agreement and DIP Facility (as defined in the Plan); (iv) claimants whose Disputed Claims are subject to this Objection; and (v) all parties entitled to notice under Local Rule 2002-1(b). In light of the nature of the relief requested herein, the Debtors submit that no other or further notice is necessary.

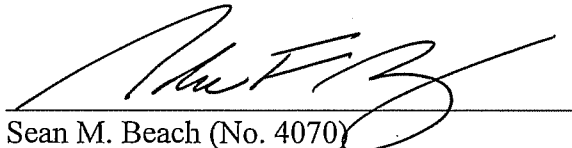
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CONCLUSION

WHEREFORE, the Debtors respectfully request the Court to enter an order, substantially in the form attached hereto as Exhibit 2, sustaining this Objection in all respects and granting such other and further relief as the Court deems just and proper.

Dated: Wilmington, Delaware
October 20, 2009

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 St., 17th Floor
Wilmington, DE 19801
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*)
Saeed M. Muzumdar (admitted *pro hac vice*)
200 Park Ave, 47th Floor
New York, NY 10166-0193
Telephone: 212.351.4000
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Aaron G. York (admitted *pro hac vice*)
Jeremy L. Graves (admitted *pro hac vice*)
2100 McKinney Ave, Suite 1100
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Telephone: 214.698.3100
Facsimile: 214.571.2900

ATTORNEYS FOR DEBTORS
AND DEBTORS IN POSSESSION

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

In re:	)	
	)	Chapter 11
	)	
BUILDING MATERIALS HOLDING	)	Case No. 09-12074 (KJC)
CORPORATION, <i>et al.</i>,¹	)	
	)	Jointly Administered
Debtors.	)	
	)	Objection Deadline: November 12, 2009 at 4:00 p.m. (ET)
	)	Hearing Date: November 19, 2009 at 11:00 a.m. (ET)

**NOTICE OF DEBTORS' SECOND 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**

***TO THOSE HOLDERS OF CLAIMS LISTED ON EXHIBIT A TO THE PROPOSED ORDER ATTACHED TO
THE OBJECTION AS EXHIBIT 2:***

*** YOUR SUBSTANTIVE RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND ANY FURTHER
OBJECTION THAT MAY BE FILED BY THE DEBTORS**

*** THE RELIEF SOUGHT IN THIS OBJECTION IS WITHOUT PREJUDICE TO THE DEBTORS'
RIGHTS TO PURSUE FURTHER NON-SUBSTANTIVE AND/OR SUBSTANTIVE OBJECTIONS
AGAINST THE CLAIMS LISTED ON EXHIBIT A TO THE PROPOSED ORDER**

**TO: (I) THE U.S. TRUSTEE; (II) COUNSEL TO THE CREDITORS' COMMITTEE; (III)
COUNSEL TO WELLS FARGO BANK, AS AGENT UNDER THE DEBTORS'
PREPETITION CREDIT AGREEMENT AND DIP FACILITY; (IV) CLAIMANTS
WHOSE DISPUTED CLAIMS ARE SUBJECT TO THIS OBJECTION; AND (V) ALL
PARTIES ENTITLED TO NOTICE UNDER RULE 2002-1(b) OF THE LOCAL
RULES OF BANKRUPTCY PRACTICE AND PROCEDURE FOR THE UNITED
STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE**

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in
possession (collectively, the "Debtors") have filed the attached **Debtors' Second Omnibus**

¹ The Debtors, along with the last four digits of each 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 Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

(Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 (the “Objection”).

PLEASE TAKE FURTHER NOTICE that any responses (each, a “Response”) to the attached Objection must be filed with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801 on or before **4:00 p.m (ET) on November 12, 2009** (the “Response Deadline”). At the same time, you must also serve a copy of any Response upon the undersigned counsel to the Debtors so that the Response is received on or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that any Response must contain, at a minimum, the following:

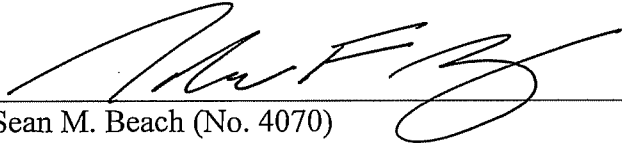
- (a) a caption setting forth the name of the Bankruptcy Court, the case number and the title of the Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the Disputed Claim, if applicable;
- (c) a concise statement setting forth the reasons why the Disputed Claim should not be disallowed or modified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the responding party will rely in opposing the Objection;
- (d) all documentation or other evidence of the Disputed Claim or assessed value, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, upon which the responding party will rely in opposing the Objection at the hearing;
- (e) the address(es) to which the Debtors must return any reply to the Response, if different from that presented in the Disputed Claim; and
- (f) the name, address and telephone number of the person (which may be the claimant or its legal representative) possessing ultimate authority to reconcile, settle or otherwise resolve the Disputed Claim or Response on behalf of the responding party.

PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON NOVEMBER 19, 2009 AT 11:00 A.M. (ET) BEFORE THE HONORABLE KEVIN J. CAREY AT THE BANKRUPTCY COURT, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DELAWARE 19801.

PLEASE TAKE FURTHER NOTICE that if you fail to respond on or before the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or a hearing.

Dated: Wilmington, Delaware
October 20, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP


Sean M. Beach (No. 4070)
Donald J. Bowman, Jr. (No. 4383)
Robert F. Poppiti, Jr. (No. 5052)
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----and----

GIBSON, DUNN & CRUTCHER LLP
Michael A. Rosenthal (admitted *pro hac vice*)
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Telephone: (214) 698-3100
Facsimile: (214) 571-2900

ATTORNEYS FOR THE DEBTORS
AND DEBTORS-IN-POSSESSION

EXHIBIT 1

Street Declaration

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

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

**DECLARATION OF PAUL S. STREET IN SUPPORT OF THE DEBTORS'
SECOND 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**

I, PAUL S. STREET, pursuant to 28 U.S.C. § 1746, hereby declare:

1. I am Senior Vice President, Chief Administrative Officer, General Counsel, and Corporate Secretary of Building Materials Holding Corporation, a corporation organized under the laws of the State of Delaware and one of the above-captioned debtors and debtors in possession (collectively, the “Debtors”). In this capacity I am familiar with the Debtors’ day-to-day operations, businesses, financial affairs and books and records.

2. In this capacity, I am one of the individuals primarily responsible for overseeing the claims reconciliation and objection process in the Debtors’ chapter 11 cases. I have read the Debtors’ Second 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 (the

¹ The Debtors, along with the last four digits of each 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 Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

“Objection”),² and am directly, or by and through my personnel or agents, familiar with the information contained therein, the proposed form of order (the “Proposed Order”) and the exhibits attached thereto. I am authorized to execute this Declaration on behalf of the Debtors.

3. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Debtors in these cases. The claims were carefully reviewed and analyzed in good faith, utilizing due diligence by the appropriate personnel, including the Debtors’ claims agent, The Garden City Group, Inc. (“GCG”). These efforts resulted in the identification of the “Reclassified Claims,” as defined in the Objection and identified on Exhibit A to the Proposed Order.

4. The information contained in Exhibit A to the Proposed Order is true and correct to the best of my knowledge, information and belief.

5. The Debtors have determined, based upon a review of their books and records and the claims docket in these chapter 11 cases, that the claims identified on Exhibit A to the Proposed Order should be reclassified to different priority levels, as indicated in detail on Exhibit A. Accordingly, to prevent these claims from receiving undue secured or priority status, to the detriment of other creditors in these chapter 11 cases, the Debtors seek to reclassify the Reclassified Claims.

Signature page follows

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

I declare under penalty of perjury under the laws of the United States of America
that the foregoing is true and correct to the best of my knowledge, information and belief.

Executed on October 16 th, 2009



Paul S. Street

EXHIBIT 2

Proposed Order

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

IN RE:	)	
	)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i>,¹	)	Case No. 09-12074 (KJC)
	)	
Debtors.	)	Jointly Administered
	)	
	)	Ref. Docket No. _____
	)	

**ORDER SUSTAINING DEBTORS' SECOND 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 second omnibus (non-substantive) objection (the “Objection”)² of the above-captioned debtors and debtors in possession (collectively, the “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 determination that the relief requested in the Objection is in the best interests of the Debtors,

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

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 "Reclassified Claim" on Exhibit A.
3. The 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 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
November ____, 2009

Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

Reclassified Claims

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
A&T BOLT ANCHORING SYSTEMS PO BOX 57918 SALT LAKE CITY UT 84157	303	7/31/2009	09-12075	Priority: \$490.54 Unsecured: \$490.54	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
ABSOLUTE DIVERSIFIED SOLUTIONS P.O. BOX 12357 CHANDLER AZ 85249	938	8/10/2009	09-12084	Priority: \$350.00 Unsecured: \$350.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
ACE COURIER COMPANY LLC 1058 LUSH HILLSIDE CT HENDERSON NV 89002	2149	8/28/2009	09-12083	Priority: \$348.00 Unsecured: \$348.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
ACE COURIER COMPANY LLC 1058 LUSH HILLSIDE CT HENDERSON NV 89002	2135	8/28/2009	09-12083	Priority: \$492.00 Unsecured: \$492.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
ACTION REPRO SYSTEMS PO BOX 337 RANCHO CORDOVA CA 95741	257	7/31/2009	09-12077	Priority: \$700.00 Unsecured: \$700.00 Unsecured: \$1,400.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
ALEXANDER CLARK BUSINESS FORMS 10801 EMERALD ST BOISE ID 83704	496	8/3/2009	09-12075	Priority: \$2,194.98 Unsecured: \$9,682.55 Priority: \$1,879.11 Unsecured: \$9,998.42	Based on review of supporting documentation filed with the claim, the claim includes \$9,682.55 owed for goods which were received outside the 20 days prior to the petition date, and \$315.87 of the total claim represents freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$315.87 of the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
ALL MAINTENANCE, INC. 5100 E 78TH AVENUE COMMERCE CITY CO 80022	1252	8/17/2009	09-12075		Priority: \$1,611.55 Unsecured: \$1,579.91	Priority: \$31.64 Unsecured: \$1,579.91	Based on review of supporting documentation filed with the claim, the claim includes \$1,151.79 owed for goods which were received outside the 20 days prior to the petition date, 3.35 owed for taxes, \$344.00 owed for services only, and \$80.77 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,579.91 of the claim is reclassified to general unsecured.	
ALLEN ALBRECHT 3050 GREEN MOUNTAIN NEW BRAUNFELS TX 78130	1736	8/27/2009	09-12075		Priority: \$1,598.38	Unsecured: \$1,598.38	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
ALLIANCE FIRE PROTECTION CO 2114 E CEDAR ST TEMPE AZ 85281	1759	8/27/2009	09-12084		Priority: \$465.00	Unsecured: \$465.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
AMCOR PRECAST P.O. BOX 51418 IDAHO FALLS ID 83405	159	7/30/2009	09-12075		Priority: \$2,329.69	Priority: \$139.80 Unsecured: \$2,189.89	Based on review of supporting documentation filed with the claim, the claim includes \$2,189.89 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,189.89 of the claim is reclassified to general unsecured.	
AMERICAN RED CROSS DALLAS AREA CHAPTER 4800 HARRY HINES BLVD DALLAS TX 75235	1181	8/17/2009	09-12075		Priority: \$999.00	Unsecured: \$999.00	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
ARNOLD MACHINERY PO BOX 30020 SALT LAKE CITY UT 84130	610	8/3/2009	Blank		Priority: \$3,244.09	Priority: \$1,762.82 Unsecured: \$1,481.27	Based on review of supporting documentation filed with the claim, the claim includes \$485.29 owed for goods which were received outside the 20 days prior to the petition date, taxes of \$81.77, \$746.60 owed for services only, \$50.00 owed for fuel/energy charges, \$65.00 of freight charges and \$52.61 owed for other fees; and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,481.27 of the claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
ARROW WHOLESALE DISTRIBUTING INC PO BOX 477 SODA SPRINGS ID 83276	843	8/10/2009	09-12075		Priority: \$1,218.00 Unsecured: \$1,218.00		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
ASC BUILDING PRODUCTS ATT ACCOUNTS RECEIVABLE 2110 ENTERPRISE BLVD WEST SACRAMENTO CA 95691	120	7/28/2009	09-12075		Priority: \$6,670.78 Unsecured: \$23,041.00		Based on review of supporting documentation filed with the claim, the claim includes \$23,041.00 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,083.82 of the claim is reclassified to general unsecured.	
AWARD METALS 12001 E 37TH AVE DENVER CO 80239	471	8/3/2009	09-12075		Priority: \$3,852.24 Unsecured: \$648.76		Based on review of supporting documentation filed with the claim, the claim includes \$648.76 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$648.76 of the claim is reclassified to general unsecured.	
BAKKEN MOULDING INC P O BOX 22230 MESA AZ 85277	149	7/30/2009	09-12084		Priority: \$6,236.16 Unsecured: \$211.50		Based on review of supporting documentation filed with the claim, the claim includes \$211.50 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$211.50 of the claim is reclassified to general unsecured.	
BEECHCRAFT PRODUCTS, INC. 1100 NORTH SAGINAW ST DURAND MI 48429	402	8/3/2009	09-12074		Priority: \$286.50 Unsecured: \$2,423.59		Based on review of supporting documentation filed with the claim, the claim includes \$2,423.59 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,423.59 of the claim is reclassified to general unsecured.	
BILLS BLUEPRINT INC 2920 ROCKEFELLER AVE EVERETT WA 98201	473	8/3/2009	09-12075		Priority: \$809.98 Unsecured: \$809.98		Based on review of supporting documentation filed with the claim, the claim includes \$809.98 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim of \$809.98 is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
BUT TAKE OFFS 8395 SOUTH 830 EAST SANDY UT 84094	1367	8/20/2009	09-12075		Priority: \$1,011.90 Unsecured: \$1,011.90		Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
BKCI 7101 CRABTREE LANE FT WORTH TX 76182	363	8/3/2009	09-12075		Priority: \$203.60 Unsecured: \$203.60		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
BOULDERS WEST COMPONENTS DESERT VALLEY SERVICES INC FULTON DISTRIBUTING 53 603 POLK STREET COACHELLA CA 92236	1363	8/19/2009	09-12080		Priority: \$236.84 Unsecured: \$236.84		Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
BOWER SECURITY P.O. BOX 10100 PALM DESERT CA 92255	800	8/7/2009	09-12080		Priority: \$1,709.50 Unsecured: \$1,709.50		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
BUILDERS MARKET & WHOLESALE, INC. 3515 N 25TH EAST IDAHO FALLS ID 83401	506	8/3/2009	09-12075		Priority: \$8,648.79 Unsecured: \$4,537.19		Based on review of supporting documentation filed with the claim, the claim includes \$4,537.19 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$4,537.19 of the claim is reclassified to general unsecured.	
BURKETS OFFICE 8520 YOUNGER CREEK DRIVE SACRAMENTO CA 95828	741	8/6/2009	09-12074		Priority: \$3,768.45 Unsecured: \$321.21		Based on review of supporting documentation filed with the claim, the claim includes \$19.56 owed for goods which were received outside the 20 days prior to the petition date and tax of \$301.64, and pursuant to section 503(b)(9) of the Bankruptcy Code, only the value of goods received by the Debtors within the 20 days prior to the petition date are valid priority claims. As such, \$321.20 of the claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
CAMPIOTTI LIFT TRUCK SERVICE 155 MARIE AVENUE MANTECA CA 95336	1751	8/27/2009	09-12075		Priority: \$4,276.85 Unsecured: \$2,814.23	Priority: \$1,736.02 Unsecured: \$5,355.06	Based on review of supporting documentation filed with the claim, the claim includes \$2,940.83 owed for labor/service, freight and tax, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,540.83 of the claim is reclassified to general unsecured.	
CANYON CUSTOM 8205 N 55TH AVE GLENDALE AZ 85301	463	8/3/2009	09-12084		Priority: \$1,045.00	Unsecured: \$1,045.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
CCM CORP DBA MEEK'S 1000 HUME WAY VACAVILLE CA 95687	1477	8/24/2009	09-12076		Priority: \$216.40	Unsecured: \$216.40	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
CHUCKALS INC PO BOX 1236 TACOMA WA 98401	1087	8/13/2009	09-12074		Priority: \$726.61 Unsecured: \$143.05	Priority: \$130.87 Unsecured: \$738.79	Based on review of supporting documentation filed with the claim, the claim includes \$726.61 owed for goods which were received outside the 20 days prior to the petition date and taxes of \$12.18, and pursuant to section 503(b)(9) of the Bankruptcy Code, only the value of goods received by the Debtors within the 20 days prior to the petition date are valid priority claims. As such, \$595.74 of the claim is reclassified to general unsecured.	
CINTAS CORPORATION 5501 W HADLEY ST PHOENIX AZ 85043	1604	8/26/2009	09-12084		Priority: \$884.31 Unsecured: \$460.86	Unsecured: \$1,345.17	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
CLASSIC DOOR SYSTEMS P.O. BOX 560444 DALLAS TX 75356	265	7/31/2009	09-12074		Priority: \$5,211.00	Priority: \$3,233.00 Unsecured: \$1,978.00	Based on review of supporting documentation filed with the claim, the claim includes \$1,978.00 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,978.00 of the claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
CMC CONSTRUCTION SERVICES 777 NORTH ELDRIDGE PKWY, STE #500 HOUSTON TX 77079	166	7/30/2009	09-12075		Priority: \$483.84 Unsecured: \$483.84		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
COBB HOLMAN LUMBER COMPANY, INC. P.O. BOX 1070 JACKSONVILLE TX 75766	778	8/6/2009	09-12075		Priority: \$35,095.04 Unsecured: \$2,977.28		Based on review of supporting documentation filed with the claim, the claim includes \$2,977.28 owed for freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code only goods received within 20 days prior to the petition date are valid priority claims. As such \$2,977.28 of the claim is reclassified to general unsecured.	
CONSOLIDATED FASTENERS 3943 SOUTH 500 WEST SALT LAKE CITY UT 84123	943	8/10/2009	09-12075		Priority: \$2,213.00 Unsecured: \$278.00		Based on review of the Debtors' books and records, the claim includes \$278.00 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$278.00 of the claim is reclassified to general unsecured.	
CONSTRUCTION NOTICE SERVICES INC 9520 PADGETT STREET STE 208 SAN DIEGO CA 92126	723	8/5/2009	09-12080		Priority: \$481.81 Unsecured: \$20.00		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
COOS HEAD FOREST PRODUCTS PO BOX 750 COOS BAY OR 97420	312	7/31/2009	09-12075		Priority: \$3,153.60 Unsecured: \$3,153.60		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
CORE GROUP, INC. 274 N MAPLE GROVE ROAD BOISE ID 83704	237	7/31/2009	09-12075		Priority: \$1,518.75 Unsecured: \$1,518.75		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM				AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.				
COUNTRY FORD TRUCKS, INC. 1720 HERNDON ROAD CERES CA 95307	1260	8/18/2009	09-12075	Priority: \$2,230.18	Unsecured: \$2,230.18	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
CRAIG KIDD 6606 HOUSMAN ST HOUSTON TX 77055	2249	8/31/2009	09-12075	Priority: \$6,680.96	Unsecured: \$6,680.96	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
CRAIG SHARPENING 2120 EVANS AVENUE IDAHO FALLS ID 83402	745	8/6/2009	09-12075	Priority: \$232.96	Unsecured: \$232.96	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
CRIMETEK SECURITY PO BOX 845 TURLOCK CA 95381	528	8/3/2009	09-12075	Priority: \$325.00	Unsecured: \$325.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
CROCKER CRANE RENTALS LP P.O. BOX 201658 AUSTIN TX 78720	1209	8/17/2009	09-12075	Priority: \$742.50	Unsecured: \$742.50	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
CT FASTENERS LLC 1176 WIGWAM PKWY HENDERSON NV 89074	1124	8/14/2009	09-12083	Priority: \$11,818.02 Unsecured: \$2,039.17	Priority: \$9,024.00 Unsecured: \$4,833.19	Based on review of supporting documentation filed with the claim, the claim includes \$4,133.83 owed for goods which were received outside the 20 days prior to the petition date, and taxes of \$699.36, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,794.02 of the claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
D&S TRUCK PARTS & REPAIR 2700 AVENUE H ROSENBERG TX 77471	263	7/31/2009	09-12075	Priority: \$372.00 Unsecured: \$372.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
DALLAS SAW & SUPPLY CO P.O. BOX 1075 SANGER TX 76286	428	8/3/2009	09-12075	Priority: \$384.00 Unsecured: \$384.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
DAVINCI SIGN SYSTEMS, INC. 4496 BENTS DR WINDSOR CO 80550	1009	8/11/2009	09-12075	Priority: \$530.00 Unsecured: \$530.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
DEPENDABLE HEATING & AIR, INC. 1855 N. FIRST STREET, SUITE A DIXON CA 95820	251	7/31/2009	09-12077	Priority: \$985.00 Unsecured: \$985.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
DESERT WINDS WHOLESALE 8182 E ASHLEY DR PRESCOTT VALLEY AZ 86314	398	8/3/2009	09-12084	Priority: \$856.83 Unsecured: \$856.83	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
DOR MATE CO P.O. BOX 15324 FORT WORTH TX 76119	883	8/10/2009	09-12075	Priority: \$14,134.73 Unsecured: \$605.52	Based on review of supporting documentation filed with the claim, the claim includes \$456.77 owed for goods which were received outside the 20 days prior to the petition date, \$84.95 owed for other fees, and \$63.80 owed for fuel/energy charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$605.52 of the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
DSU PETERBILT & GMC, INC. P.O. BOX 3486 PORTLAND OR 97217	1512	8/24/2009	09-12075		Priority: \$1,008.65 Unsecured: \$486.26	Priority: \$522.39 Unsecured: \$486.26	Based on review of supporting documentation filed with the claim, the claim asserts \$486.26 owed for labor/service and fees and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$486.26 in labor/service and fees is reclassified to general unsecured.	
FARNSWORTH WHOLESALE CO 27 W BASELINE RD GILBERT AZ 85233	375	8/3/2009	09-12084		Priority: \$1,743.32	Unsecured: \$1,743.32	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
FARNSWORTH WHOLESALE CO. 27 W. BASELINE ROAD GILBERT AZ 85233	483	8/3/2009	09-12084		Priority: \$5,074.33	Unsecured: \$5,074.33	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
FASHION CABINET MFG, INC. P.O. BOX 577 WEST JORDAN UT 84084	632	8/4/2009	09-12075		Priority: \$4,840.53	Priority: \$1,854.63 Unsecured: \$2,985.90	Based on review of supporting documentation filed with the claim, the claim includes \$2,890.90 owed for goods which were received outside the 20 days prior to the petition date, and \$95 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,985.90 of the claim is reclassified to general unsecured.	
FIRETRON, INC. P.O. BOX 1604 STAFFORD TX 77497	125	7/29/2009	09-12075		Priority: \$1,892.30	Unsecured: \$1,892.30	Based on review of supporting documentation filed with the claim, the claim includes \$1,290.88 owed for goods which were received outside the 20 days prior to the petition date, and \$601.42 owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim of \$1,892.30 is reclassified to general unsecured.	
FITZSIMMONS LUMBER, INC. DBA WHITE PINE LUMBER DIS FRESNO CA 93726	1287	8/10/2009	09-12075		Priority: \$760.00	Unsecured: \$760.00	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
FOOTHILL SAW WORKS 3339 FITZGERALD ROAD 7 RANCHO CARDOVA CA 95742	250	7/31/2009	09-12075	Priority: \$908.52 Unsecured: \$908.52	Based on review of supporting documentation filed with the claim, the claim includes \$424.16 owed for goods which were received outside the 20 days prior to the petition date, and \$484.36 owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$908.52 of the total claim is reclassified to general unsecured.
FOREST PRODUCTS SALES P.O. BOX 57367 SALT LAKE CITY UT 84157	1449	8/21/2009	09-12075	Priority: \$17,695.52 Unsecured: \$3,892.08	Based on review of the Debtors' books and records, the claim includes \$6,086.24 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,204.16 of the claim is reclassified to general unsecured.
FOX ELECTRIC CO P.O. BOX 630 KENT WA 98035	1219	8/17/2009	09-12075	Priority: \$1,082.90 Unsecured: \$2,986.54	Based on review of supporting documentation filed with the claim, the claim includes \$877.95 owed for service and tax, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$877.95 of the claim is reclassified to general unsecured.
FOXWORTH GALBRAITH LUMBER 3105 N STONE AVENUE COLORADO SPRINGS CO 80907	1494	8/24/2009	09-12075	Priority: \$572.55 Unsecured: \$381.00	Based on review of the Debtors' books and records, the claim includes \$381 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$381.00 of the claim is reclassified to general unsecured.
FURNITURE TECHNICIANS OF HOUSTON, INC. 6102 BRITTMORE, SUITE Q HOUSTON TX 77041	2419	8/31/2009	09-12075	Priority: \$1,750.00 Unsecured: \$1,750.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
GAUDIN FORD 2121 E SAHARA AVE LAS VEGAS NV 89104	760	8/6/2009	09-12083	Priority: \$410.20 Unsecured: \$410.20	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
GOR TIRE CENTER 200 GREAT WESTERN ROAD BRIGHTON CO 80601	516	8/3/2009	09-12075	Priority: \$607.44 Unsecured: \$731.31	Based on review of supporting documentation filed with the claim, the claim includes \$618.59 owed for goods which were received outside the 20 days prior to the petition date, taxes of \$61.72, \$50.00 owed for services only, and \$1.00 owed for other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$731.31 of the claim is reclassified to general unsecured.
GLASS SUPPLY, INC. 2975 S HIGHLAND DRIVE LAS VEGAS NV 89109	1153	8/14/2009	09-12083	Priority: \$1,165.36 Unsecured: \$686.80	Based on review of supporting documentation filed with the claim, the claim includes \$1,165.36 owed for goods which were received outside the 20 days prior to the petition date, \$47.21 owed for taxes, and \$30.45 owed for fuel/energy charges, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$556.22 of the claim is reclassified to general unsecured.
GUARDIAN FALL PROTECTION ATTN: TANYA SWEET 26609 79TH AVE. SOUTH KENT WA 98032	2197	8/28/2009	09-12082	Priority: \$1,230.98	Based on review of the Debtors' books and records, the claim includes \$1,052.12 and a credit of \$240 for goods which were received outside the 20 days prior to the petition date and \$18.86 of freight and pursuant to section 503(b)(9) of the Bankruptcy Code only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$830.98 of the claim is reclassified to general unsecured.
HARDWARE SUPPLIERS OF AMERICA INC PO BOX 890669 CHARLOTTE NC 28289	1222	8/17/2009	09-12075	Priority: \$12,365.18 Unsecured: \$11,643.22	Based on review of supporting documentation filed with the claim, the claim includes \$612.08 owed for service and freight, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$612.08 of the claim is reclassified to general unsecured.
HAYCOCK PETROLEUM CO C/O TRANSPORTATION ALLIANCE PO BOX 150566 OGDEN UT 84415	1528	8/24/2009	09-12083	Priority: \$23,442.72 Unsecured: \$5,400.04	Based on review of supporting documentation filed with the claim, the claim includes \$5,400.04 owed for labor/service, freight and taxes and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$5,400.04 of the claim is reclassified to general unsecured.
HBW INC 401 NEWTECH COURT STE 101 DEBARY FL 32713	945	8/10/2009	09-12075	Priority: \$700.00	Based on review of supporting documentation filed with the claim, the claim includes \$700 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
HEADWATERS CONSTRUCTION MATERIALS LOCKBOX 975013 DALLAS TX 75387	985	8/10/2009	09-12075		Priority: \$1,664.00 Unsecured: \$1,664.00		Based on review of supporting documentation filed with the claim, the claim includes \$1,664 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
HEARTH PRODUCTS CONTROLS CO 706 CONGRESS PARK DR DAYTON OH 45459	629	8/4/2009	09-12075		Priority: \$2,534.00 Unsecured: \$2,534.00		Based on review of the Debtors' books and records, the claim includes \$2,291.00 owed for goods which were received outside the 20 days prior to the petition date and \$243 for freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
HENDERSON CORPORATION P.O. BOX 6459 BOISE ID 83707	192	7/31/2009	09-12075		Priority: \$450.00 Unsecured: \$450.00		Based on review of supporting documentation filed with the claim, the claim includes \$450 for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
HILDA JIMENEZ 167 S ARMSTRONG WAY APT D UPLAND CA 91786	555	8/3/2009	09-12079		Priority: \$330.00 Unsecured: \$293.34		Based on review of supporting documentation filed with the claim, the claim includes amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$330 of the claim is reclassified to general unsecured.	
IMAGE SALES, INC. 1401 WILLOW PASS CONCORD CA 94520	229	7/31/2009	09-12077		Priority: \$373.33 Unsecured: \$373.33		Based on review of supporting documentation filed with the claim, the claim includes \$373.33 owed for goods which were received outside the 20 days prior to the petition date and for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
IRON A WAY INC 220 W JACKSON MORTON IL 61550	1371	8/20/2009	09-12074		Priority: \$5,153.60 Unsecured: \$4,088.47		Based on review of supporting documentation filed with the claim, the claim includes \$638.55 of freight and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$638.55 of the claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
JOHN STERLING CORPORATION 6295 RELIABLE PKWY. CHICAGO IL 60686	1247	8/17/2009	09-12075	Priority: \$5,957.61 Unsecured: \$2,724.14	Based on review of supporting documentation filed with the claim, the claim includes \$2,724.14 owed for service and freight, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,724.14 is reclassified to general unsecured.
JOHNSON STEWART MATERIALS LLC 1132 W MCLELLAN RD MESA AZ 85201	465	8/3/2009	09-12084	Priority: \$280.00 Unsecured: \$140.00	Based on review of supporting documentation filed with the claim, the claim includes \$140.00 owed for goods which were received outside the 20 days prior to the petition date, and \$280.00 owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim of \$420.00 is reclassified to general unsecured.
JOHNSON WOODWORK, INC. 1670 JONATHAN TERRACE BRENTWOOD CA 94513	674	8/5/2009	09-12077	Priority: \$1,482.00 Unsecured: \$1,431.00	Based on review of supporting documentation filed with the claim, the claim includes \$1,431.00 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the amount \$1,431.00 is reclassified to general unsecured.
JSE ENTERPRISES INC 19733 N 79TH AVE GLENDALE AZ 85308	980	8/10/2009	09-12076	Priority: \$391.96 Unsecured: \$391.96	Based on review of supporting documentation filed with the claim, the claim includes \$391.96 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
KENNY STRICKLAND INC 50-021 HWY 86 COACHELLA CA 92236	2268	8/31/2009	09-12080	Priority: \$1,890.79 Unsecured: \$1,554.00	Based on review of supporting documentation filed with the claim, the claim includes \$225.44 owed for material, tax, and other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$225.44 of the claim is reclassified to general unsecured.
KENWORTH NORTHWEST, INC. P.O. BOX 98967 SEATAC WA 98198	1246	8/17/2009	09-12075	Priority: \$8,989.43 Unsecured: \$8,826.31	Based on review of supporting documentation filed with the claim, the claim includes \$837.31 owed for service, tax, and fees. In addition, based on review of the Debtors' books and records, the claim includes \$7,989 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$8,826.31 of the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
LEYVAS, ALFRED 5760 N MOUNTAIN RESERVE PLACE TUCSON AZ 85743	1056	8/12/2009	09-12084		Priority: \$737.48 Unsecured: \$737.48		Based on review of supporting documentation filed with the claim, the claim includes \$737.48 owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
LITTLE HARDWARE COMPANY INC 1400 S MINT ST CHARLOTTE NC 28203	126	7/29/2009	09-12075		Priority: \$530.65 Unsecured: \$269.13		Based on review of supporting documentation filed with the claim, the claim includes \$205.66 owed for goods which were received outside the 20 days prior to the petition date, taxes of \$18.97 and \$44.50 owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$269.13 of the claim is reclassified to general unsecured.	
LUMBER YARD SUPPLY CO PO BOX 1419 GREAT FALLS MT 59403	2311	8/31/2009	09-12075		Priority: \$274.81 Unsecured: \$274.81		Based on review of the Debtors' books and records, the claim includes \$274.81 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
M5 STEEL MFG INC 1450 MIRASOL ST LOS ANGELES CA 90023	1129	8/14/2009	09-12083		Priority: \$1,742.25 Unsecured: \$2,790.26		Based on review of supporting documentation filed with the claim, the claim includes \$2,655.24 owed for goods which were received outside the 20 days prior to the petition date, and taxes of \$135.02, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,790.26 of the claim is reclassified to general unsecured.	
M-5 STEEL MFG., INC. 1450 MIRASOL STREET LOS ANGELES CA 90023	1128	8/14/2009	09-12075		Priority: \$498.36 Unsecured: \$237.49		Based on review of supporting documentation filed with the claim, the claim includes \$260.87 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$260.87 of the claim is reclassified to general unsecured.	
MACBEATH HARDWOOD CO 2150 OAKDALE AVENUE SAN FRANCISCO CA 94124	372	8/3/2009	09-12075		Priority: \$9,559.08 Unsecured: \$9,127.08		Based on review of supporting documentation filed with the claim, the claim includes \$9,102.08 owed for goods which were received outside the 20 days prior to the petition date and \$25.00 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$9,127.08 of the claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
MAD HATTER MUFFLERS & BRAKES 11780 N 91ST AVE STE 8 PEORIA AZ 85345	319	7/31/2009	09-12084		Priority: \$385.47	Unsecured: \$385.47	Based on review of supporting documentation filed with the claim, the claim includes \$385.47 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
MARKS BOLTS NUTS & SURPLUS 6710 W BELMONT AVE GLENDALE AZ 85303	180	7/30/2009	09-12084		Priority: \$481.15	Unsecured: \$481.15	Based on review of supporting documentation filed with the claim, the claim includes \$481.15 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
MESKER 3440 STANWOOD BLVD. HUNTSVILLE AL 35811	1194	8/17/2009	09-12075		Priority: \$6,436.46 Unsecured: \$12,920.00	Priority: \$6,098.46 Unsecured: \$13,258.00	Based on review of the Debtors' books and records, the claim includes a credit of \$338 for goods received within 20 days prior to the petition date. Pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$338 of the claim is reclassified to general unsecured.	
MIDTEX OIL LP PO BOX 310339 NEW BRAUNFELS TX 78131	781	8/7/2009	09-12074		Priority: \$6,135.85	Priority: \$5,061.14 Unsecured: \$1,075.71	Based on review of supporting documentation filed with the claim, the claim includes taxes of \$1,075.71, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,075.71 of the claim is reclassified to general unsecured.	
MINUTEMAN PRESS 715 DISCOVERY BLVD. 403 CEDAR PARK TX 78613	761	8/6/2009	09-12075		Priority: \$561.06	Unsecured: \$561.06	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
MITCHS MACHINERY REPAIR P.O. BOX 210518 DALLAS TX 75211	1438	8/21/2009	09-12075		Priority: \$2,393.50	Priority: \$26.50 Unsecured: \$2,367.00	Based on review of the Debtors' books and records, the claim includes \$2,005 owed for goods which were received outside the 20 days prior to the petition date and \$362 of labor/service, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,367 of the total claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
MOTOR TRUCKS, INC. P.O. BOX 98967 SEATAC WA 98198	222	7/31/2009	09-12075	Priority: \$372.48 Unsecured: \$353.30	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
MOUNTAINTOPS OF MISSOULA, INC. 1225 DAKOTA ST MISSOULA MT 59801	202	7/31/2009	09-12075	Priority: \$208.40	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
MUSTAIN ENTERPRISES, INC. P.O. BOX 337 RANCHO CORDOVA CA 95741	258	7/31/2009	09-12077	Priority: \$3,109.54 Unsecured: \$4,297.68	Based on review of supporting documentation filed with the claim, the claim includes \$4,297.68 owed for goods which were received outside the 20 days prior to the petition date, taxes of \$93.47, and \$1,900.00 owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,993.47 of the claim is reclassified to general unsecured.
MUTUAL MATERIALS COMPANY P.O. BOX 84743 SEATTLE WA 98124	1003	8/11/2009	09-12075	Priority: \$513.58	Based on review of supporting documentation filed with the claim, the claim includes \$513.58 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
NATIONAL NAIL CORP DEPT 228701 PO BOX 67000 DETROIT MI 48267	1073	8/13/2009	09-12075	Priority: \$7,729.27 Unsecured: \$9,273.21	Based on review of supporting documentation filed with the claim, the claim includes \$10,596.35 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,323.14 of the claim is reclassified to general unsecured.
NESCO MFG, INC. 1510 W DRAKE DR TEMPE AZ 85283	409	8/3/2009	09-12075	Priority: \$1,765.00	Based on review of supporting documentation filed with the claim, the claim includes \$1,765 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
NORTH CASCADE BUILDING MATERIALS 3001 SMITH AVENUE EVERETT WA 98201	729	8/6/2009	09-12075	Priority: \$1,404.98 Unsecured: \$1,322.24	Based on review of the Debtors' books and records, the claim includes \$1,322.24 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,322.24 of the claim is reclassified to general unsecured.
NOTTING HILL DECORATIVE HARDWARE PO BOX 1376 LAKE GENEVA WI 53147	890	8/10/2009	09-12075	Priority: \$263.00 Unsecured: \$263.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
NUTS & BOLTS OF EL PASO 11237 PELLICANO DRIVE, SUITE E EL PASO TX 79935	1465	8/24/2009	09-12075	Priority: \$660.00 Unsecured: \$660.00	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
OPTIFRAME SOFTWARE 8400 E CRESCENT PKWY., SUITE 400 GREENWOOD VILLAGE CO 80111	1585	8/25/2009	09-12075	Priority: \$5,655.00 Unsecured: \$5,655.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
OTT PLUMBING CO INC PO BOX 310910 NEW BRAUNFELS TX 78131	2407	8/31/2009	09-12075	Priority: \$900.21 Unsecured: \$900.21	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
PAC FAST INC 23307 LA PALMA AVE YORBA LINDA CA 92887	1157	8/14/2009	09-12081	Priority: \$862.40 Unsecured: \$5,233.69	Based on review of supporting documentation filed with the claim, the claim includes \$5,158.23 owed for goods which were received outside the 20 days prior to the petition date, and taxes of \$75.46, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$5,233.69 of the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
PACIFIC ACCENT INC PO BOX 1888 OWASSO OK 74055	1747	8/27/2009	09-12075	Priority: \$1,301.44 Unsecured: \$1,301.44	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
PF & E OIL COMPANY P.O. BOX 1506 BROWNWOOD TX 76804	548	8/3/2009	09-12075	Priority: \$4,485.23 Unsecured: \$51.00	Based on review of supporting documentation filed with the claim, the claim includes \$1,582.42 owed for goods which were received outside the 20 days prior to the petition date, and taxes of \$501.96, and pursuant to section 503(b)(9) of the Bankruptcy Code, only the goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,033.38 of the claim is reclassified to general unsecured.
PIONEER MATERIALS WEST INC 7217 S EAGLE ST CENTENNIAL CO 80112	83	7/27/2009	09-12075	Priority: \$601.54 Unsecured: \$2,960.77	Based on review of supporting documentation filed with the claim, the claim includes \$2,960.77 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,960.77 of the claim is reclassified to general unsecured.
PITCH COMPONENT SYSTEMS LLC P.O. BOX 7787 SURPRISE AZ 85374	1108	8/13/2009	09-12084	Priority: \$250.00 Unsecured: \$250.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
PORTLAND FASTENERS, INC. 3103 NW SAINT HELENS ROAD PORTLAND OR 97210	376	8/3/2009	09-12075	Priority: \$7,006.53 Unsecured: \$4,415.66	Based on review of supporting documentation filed with the claim, the claim includes \$4,415.66 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$4,415.66 of the claim is reclassified to general unsecured.
PREMIER LIFT TRUCK SERVICE, INC. 9585 SW TUALATIN-SHERWOOD ROAD TUALATIN OR 97062	2316	8/31/2009	09-12075	Priority: \$1,121.00 Unsecured: \$1,720.00	Based on review of supporting documentation filed with the claim, the claim includes amounts owed for goods which were received outside the 20 days prior to the petition date and services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
PREMIER LIFT TRUCK SERVICE, INC. 9585 SW TUALATIN-SHERWOOD ROAD TUALATIN OR 97062	2317	8/31/2009	09-12075		Priority: \$980.06 Unsecured: \$646.03	Priority: \$334.03 Unsecured: \$646.03	Based on review of supporting documentation filed with the claim, the claim includes \$646.03 owed for material, labor/service, tax, and other fees, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$646.03 of the claim is reclassified to general unsecured.	
PRO SWEEP LLC PO BOX 41901 MESA AZ 85274	544	8/3/2009	09-12084		Priority: \$420.00	Unsecured: \$420.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
PROLAWNCO 9500 FRISCO STREET PMB #25 FRISCO TX 75034	307	7/31/2009	09-12075		Priority: \$725.28	Unsecured: \$725.28	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
PWP INC 708 N PLEASANT FRESNO CA 93728	418	8/3/2009	09-12075		Priority: \$316.62	Unsecured: \$316.62	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
QUALITISCAPE SERVICES INC 3759 MCCART AVE FORT WORTH TX 76110	1220	8/17/2009	09-12075		Priority: \$460.06	Unsecured: \$460.06	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
QUALITY ENVIRONMENTAL MANAGEMENT P.O. BOX 5181 MESA AZ 85211	700	8/5/2009	09-12074		Priority: \$520.00	Unsecured: \$520.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
REPRO IMAGE INTERNATIONAL 301 W. DRYER ROAD, SUITE C SANTA ANA CA 92705	558	8/3/2009	09-12082	Priority: \$413.24	Priority: \$209.52 Unsecured: \$203.72		Based on review of supporting documentation filed with the claim, the claim includes \$137.74 owed for goods which were received outside the 20 days prior to the petition date, taxes of \$18.34 and \$47.64 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$203.72 of the claim is reclassified to general unsecured.	
REPROHAUS CORP 1400 L STREET SAN DIEGO CA 92101	1012	8/11/2009	09-12081	Priority: \$557.79	Unsecured: \$557.79		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
RICHARDSON CONSULTING, INC. 8419 NE 56TH ST VANCOUVER WA 98662	1764	8/27/2009	09-12075	Priority: \$540.00	Unsecured: \$540.00		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
RMC LLC 205 SW 49TH ST LOVELAND CO 80537	2309	8/31/2009	09-12075	Priority: \$800.00	Unsecured: \$800.00		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
ROBERT I MERRILL CO 4049 SOUTH 210 WEST SALT LAKE CITY UT 84107	212	7/31/2009	09-12075	Priority: \$38,038.55	Priority: \$510.00 Unsecured: \$37,528.55		Based on review of supporting documentation filed with the claim, the claim includes \$37,528.55 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$37,528.55 of the claim is reclassified to general unsecured.	
ROGUE VALLEY SASH & DOOR PO BOX 2710 GRANTS PASS OR 97528	2254	8/31/2009	09-12075	Priority: \$7,937.26	Unsecured: \$7,937.26		Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
ROSBORO LUMBER COMPANY P.O. BOX 4500 UNIT 55 PORTLAND OR 97208	568	8/3/2009	09-12075	Priority: \$25,115.80 Unsecured: \$23,852.38	Based on review of the Debtors' books and records, the claim includes \$23,852.38 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$23,852.38 of the claim is reclassified to general unsecured.
RTS 313 N PARK DR SAN ANTONIO TX 78216	1203	8/17/2009	09-12075	Priority: \$454.80 Unsecured: \$20.00	Based on review of supporting documentation filed with the claim, the claim includes \$136.80 owed for services, fuel/energy charges and tax. In addition, based on review of the Debtors' books and records, the claim includes \$288 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$434.80 of the claim is reclassified to general unsecured.
S&S CRAFTSMEN, INC. P.O. BOX 76071 TAMPA FL 33675	2204	8/28/2009	09-12075	Priority: \$1,864.96 Unsecured: \$589.84	Based on review of supporting documentation filed with the claim, the claim includes \$589.84 owed for labor/services and freight, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$589.84 of the claim is reclassified to general unsecured.
SAF T GLOVE, INC. P.O. BOX 535219 GRAND PRAIRIE TX 75053	252	7/31/2009	09-12075	Priority: \$4,660.19 Unsecured: \$2,458.45	Based on review of supporting documentation filed with the claim, the claim includes \$2,192.49 owed for goods which were received outside the 20 days prior to the petition date and tax of \$9.25, and pursuant to section 503(b)(9) of the Bankruptcy Code, only the goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,201.74 of the claim is reclassified to general unsecured.
SAPPHIRE LUMBER COMPANY, INC. P.O. BOX 1466 HAMILTON MT 59840	373	8/3/2009	09-12075	Priority: \$3,996.50 Unsecured: \$1,984.00	Based on review of supporting documentation filed with the claim, the claim includes \$2,012.50 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,012.50 of the claim is reclassified to general unsecured.
SC&H GROUP, INC. P.O. BOX 64271 BALTIMORE MD 21264	495	8/3/2009	09-12074	Priority: \$27,836.76 Unsecured: \$27,836.76	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
SCREEN INDUSTRIES INC 2806-B 65 AVE NE VANCOUVER WA 98661	1455	8/21/2009	09-12075	Priority: \$1,509.00 Unsecured: \$1,123.00	Based on review of the Debtors' books and records, the claim includes \$1,123 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,123.00 of the claim is reclassified to general unsecured.
SEACHROME CORPORATION 344 W 157TH ST GARDENA CA 90248	275	7/31/2009	09-12075	Priority: \$695.07 Unsecured: \$695.07	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
SGS DISTRIBUTION PO BOX 111086 TACOMA WA 98411	1557	8/24/2009	Blank	Priority: \$204.35 Unsecured: \$3,033.82	Based on review of the Debtors' books and records, the claim includes \$3,033.82 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$3,033.82 of the claim is reclassified to general unsecured.
SIRO DESIGNS INC 5001 N HIATUS RD SUNRISE FL 33351	248	7/31/2009	09-12075	Priority: \$217.83 Unsecured: \$1,074.21	Based on review of supporting documentation filed with the claim, the claim includes \$1,047.78 owed for goods which were received outside the 20 days prior to the petition date and \$26.43 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,074.21 of the claim is reclassified to general unsecured.
SMOG HUT INC 5770 W ROSADA WAY LAS VEGAS NV 89130	1161	8/14/2009	09-12083	Priority: \$1,294.00 Unsecured: \$1,294.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
SR SYSTEMS (HP) 10529 W. OVERLAND ROAD BOISE ID 83709	239	7/31/2009	09-12074	Priority: \$2,251.83 Unsecured: \$267.14	Based on review of supporting documentation filed with the claim, the claim includes \$89.98 of freight charges and taxes of \$177.16, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$267.14 of the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
STAIR SHOP LLC 1130 FORD STREET COLORADO SPRINGS CO 80915	1301	8/18/2009	09-12075		Priority: \$357.00	Unsecured: \$357.00	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
STAIRPART DISTRIBUTORS 4842 S ADAMS ST TACOMA WA 98409	341	8/3/2009	09-12075		Priority: \$246.72	Unsecured: \$246.72	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
STARFOAM MANUFACTURING 1012 N COMMERCE FORT WORTH TX 76164	1198	8/17/2009	09-12075		Priority: \$26,790.92	Priority: \$24,286.12 Unsecured: \$2,504.80	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,504.80 of the claim is reclassified to general unsecured.	
STRAIGHT-LINE, INC. 8820 EL CAMINO LAS VEGAS NV 89139	1412	8/21/2009	09-12083		Priority: \$613.00	Unsecured: \$613.00	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
THERMOGUARD INSULATION CO LLC 125 N DYER RD SPOKANE WA 99212	863	8/10/2009	09-12075		Priority: \$980.00	Unsecured: \$980.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
TIMBER STRUCTURES 1519 CAT MOUNTAIN TRAIL KELLER TX 76248	439	8/3/2009	09-12075		Priority: \$579.02	Unsecured: \$579.02	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
TOPNOTCH SERVICES INC ATTN STEVE AVAZ 9260 EL CAMINO RD LAS VEGAS NV 89139	1720	8/27/2009	09-12083	Priority: \$350.00 Unsecured: \$350.00	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
TRADITIONS MILL, LLC 1876 N 2700 W #1 PROVO UT 84601	2209	8/28/2009	09-12075	Priority: \$4,793.40 Unsecured: \$300.00	Based on review of supporting documentation filed with the claim, the claim includes \$300 owed for services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$300 of the claim is reclassified to general unsecured.
TRANSIT MIX CONCRETE CO PO BOX 1030 COLORADO SPRINGS CO 80901	1495	8/24/2009	09-12075	Priority: \$348.97 Unsecured: \$228.97	Based on review of the Debtors' books and records, the claim includes \$228.97 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$228.97 of the claim is reclassified to general unsecured.
TRAVIS LUMBER COMPANY LLC C/O R RAY FULMER II PO BOX 185 FORT SMITH AR 72902	84	7/27/2009	09-12075	Priority: \$56,418.51 Unsecured: \$5,864.03	Based on review of supporting documentation filed with the claim, the claim includes \$5,864.03 of freight charges and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$5,864.03 of the claim is reclassified to general unsecured.
TRC CUSTOMER FOCUSED SOLUTIONS PO BOX 8500-53878 PHILADELPHIA PA 19178	1724	8/27/2009	09-12074	Priority: \$7,700.00 Unsecured: \$7,700.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
UNION DISTRIBUTING 4000 E MICHIGAN ST TUCSON AZ 85714	450	8/3/2009	09-12084	Priority: \$3,079.58 Unsecured: \$1,144.53	Based on review of supporting documentation filed with the claim, the claim includes \$746.63 owed for goods which were received outside the 20 days prior to the petition date and taxes of \$397.90, and pursuant to section 503(b)(9) of the Bankruptcy Code, only the goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,144.53 of the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
UNION DISTRIBUTING 4000 E MICHIGAN ST TUCSON AZ 85714	451	8/3/2009	09-12084		Priority: \$12,322.57	Priority: \$9,792.96 Unsecured: \$2,529.61	Based on review of supporting documentation filed with the claim, the claim includes taxes of \$2,529.61, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,529.61 of the claim is reclassified to general unsecured.	
UNIVERSAL REPROGRAPHICS INC 4920 CARROLL CANYON RD SAN DIEGO CA 92121	2232	8/28/2009	09-12081		Priority: \$431.90	Unsecured: \$431.90	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
UNIVERSAL REPROGRAPHICS INC 4920 CARROLL CANYON ROAD SAN DIEGO CA 92121	1539	8/24/2009	09-12081		Priority: \$919.97	Unsecured: \$919.97	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
US MIX PRODUCTS COMPANY P.O. BOX 5951 DENVER CO 80217	1582	8/25/2009	09-12075		Priority: \$4,217.08	Priority: \$2,328.48 Unsecured: \$1,888.60	Based on review of the Debtors' books and records, the claim includes \$1,664.16 owed for goods which were received outside the 20 days prior to the petition date and \$224 for labor/services, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,888.60 of the claim is reclassified to general unsecured.	
UTLEY COMMUNICATION INC 3821 RICHMOND DR FT COLLINS CO 80526	1379	8/20/2009	09-12075		Priority: \$940.40	Unsecured: \$940.40	Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
VALSPAR CORPORATION PO BOX 1451 MINNEAPOLIS MN 55440	1186	8/17/2009	09-12074		Priority: \$3,067.50 Unsecured: \$1,756.80	Priority: \$1,756.80 Unsecured: \$3,067.50	Based on review of the Debtors' books and records, the claim includes \$3,067.50 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,310.70 of the claim is reclassified to general unsecured.	

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RECLASSIFIED CLAIMS

OBJECTIONABLE CLAIM					AMOUNT AND CLASSIFICATION OF CLAIM		REASON FOR RECLASSIFICATION	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.					
VERON COATING SYSTEMS INC 1458 N 26TH AVE PHOENIX AZ 85009	823	8/10/2009	09-12084	Priority: \$3,095.73 Unsecured: \$2,607.57	Priority: \$488.16 Unsecured: \$2,607.57		Based on review of the Debtors' books and records, the claim includes \$2,607.57 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$2,607.57 of the claim is reclassified to general unsecured.	
WAHLSTROM GROUP P.O. BOX 7247-6590 PHILADELPHIA PA 19170	1390	8/20/2009	09-12075	Priority: \$23,144.00	Unsecured: \$23,144.00		Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
WARM BEACH ARCHITECTURAL WOODS 9226 176TH STREET NW STANWOOD WA 98292	382	8/3/2009	09-12075	Priority: \$1,757.40	Priority: \$682.00 Unsecured: \$1,095.40		Based on review of supporting documentation filed with the claim, the claim includes \$1,095.40 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,095.40 of the claim is reclassified to general unsecured.	
WELD COUNTY GARAGE 1415 1ST AVENUE GREELEY CO 80631	2155	8/28/2009	09-12075	Priority: \$875.56	Priority: \$576.40 Unsecured: \$299.16		Based on review of supporting documentation filed with the claim, the claim includes \$299.16 owed for labor/service, taxes and other fees and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$299.16 of the claim is reclassified to general unsecured.	
WESTPORT SUPPLY COMPANY, INC. 22239 76TH AVENUE SOUTH KENT WA 98032	821	8/10/2009	09-12075	Priority: \$689.05	Unsecured: \$689.05		Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	
WHITE PINE LUMBER DIST 4392 N BLACKSTONE FRESNO CA 93726	1286	8/10/2009	09-12075	Priority: \$760.00	Unsecured: \$760.00		Based on review of the Debtors' books and records, the claim asserts amounts owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM					
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	REASON FOR RECLASSIFICATION
XO WINDOWS LLC 10875 W NORTHVIEW AVE GLENDALE AZ 85307	909	8/10/2009	09-12084	Priority: \$2,530.00 Unsecured: \$2,530.00	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for services only, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, the entire claim is reclassified to general unsecured.
YELLOWSTONE LEATHER PRODUCTS INC. PO BOX 50026 IDAHO FALLS ID 83405	1537	8/24/2009	09-12075	Priority: \$2,303.99 Unsecured: \$1,544.56	Based on review of the Debtors' books and records, the claim includes \$1,544.56 owed for goods which were received outside the 20 days prior to the petition date, and pursuant to section 503(b)(9) of the Bankruptcy Code, only goods received within the 20 days prior to the petition date are valid priority claims. As such, \$1,544.56 of the claim is reclassified to general unsecured.