

**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
	)	Objection Deadline: December 8, 2009 at 4:00 p.m. (ET)
	)	Hearing Date: December 15, 2009 at 1:00 p.m. (ET)

**DEBTORS' THIRD 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**

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 attached hereto as Exhibit 2 (the “Proposed Order”), 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’ Third 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 several amended versions of the Plan and Disclosure Statement since that time. The Court approved the Disclosure Statement by order entered on October 22, 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 “Amount and Classification of 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. In the

event the Court determines that the Debtors' objections herein to the Reclassified Claims are more properly characterized as substantive (as opposed to non-substantive) objections, the Debtors reserve any and all rights to amend, modify or supplement their objections to any and all such claims

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.

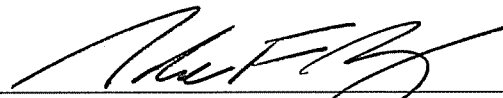
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CONCLUSION

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
November 13, 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
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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
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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: December 8, 2009 at 4:00 p.m. (ET)
	)	Hearing Date: December 15, 2009 at 1:00 p.m. (ET)

**NOTICE OF DEBTORS' THIRD 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' Third Omnibus (Non-**

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.

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 December 8, 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:

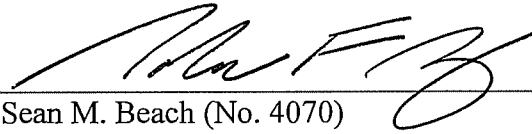
- (a) a caption setting forth the name of the Bankruptcy Court, the case number and the title of the Objection to which the Response is directed;
- (b) the name of the claimant and description of the basis for the amount of the Disputed Claim, if applicable;
- (c) a concise statement setting forth the 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 DECEMBER 15, 2009 AT 1:00 P.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
November 13, 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
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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:

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

Debtors.

)
) **Chapter 11**
)
) **Case No. 09-12074 (KJC)**
)
) **Jointly Administered**
)
)

**DECLARATION OF PAUL S. STREET IN SUPPORT OF THE DEBTORS'
THIRD 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’ Third 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 November 13 th, 2009



Paul S. Street

EXHIBIT 2

Proposed Order

**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**

) **Ref. Docket No. _____**

**ORDER SUSTAINING DEBTORS' THIRD 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 third 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 "Amount and Classification of 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
December ____, 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
CLAIMS TO BE RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
ACCURATE LIEN & CONTRACTOR ASSISTANCE INC ACCURATE LIEN PO BOX 1150 SCOTTSDALE AZ 85252	121	7/29/2009	09-12084	Priority: \$1,824.50 Unsecured: \$2,003.50	Unsecured: \$3,828.00	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.
AMERICAN INDUSTRIAL TIRE CORP PO BOX 35451 DALLAS TX 75235	434	8/3/2009	09-12075	Priority: \$1,074.98	Priority: \$465.55 Unsecured: \$609.43	Based on review of supporting documentation filed with the claim, the claim asserts \$527.50 for services and \$81.93 for 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, \$609.43 of the claim is reclassified to general unsecured.
ASPEN LEAF COMPANIES 777 CONRAD ST COLORADO SPRINGS CO 80915	977	8/10/2009	09-12075	Priority: \$1,000.51	Priority: \$48.90 Unsecured: \$951.61	Based on review of supporting documentation filed with the claim, the claim includes \$66.00 owed for goods which were received outside the 20 days prior to the petition date, \$2.40 owed for taxes, and \$458.12 owed for service 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, \$951.61 of the claim is reclassified to general unsecured.
B&C STEEL, INC. 5320 COOK STREET DENVER CO 80216	1244	8/17/2009	09-12075	Priority: \$71.27 Unsecured: \$688.69	Unsecured: \$759.96	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.
BANNER TOOL SERVICE 6741 N 57TH AVE GLENDALE AZ 85301	2331	8/31/2009	09-12084	Unsecured: \$206.41	Priority: \$206.41	Based on review of supporting documentation filed with the claim, the claim includes \$206.41 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority and pursuant to section 503(b)(9) of the Bankruptcy Code, goods received within the 20 days prior to the petition date are valid priority claims. As such, \$206.41 of the claim is reclassified to priority.

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

OBJECTIONABLE CLAIM				RECLASSIFIED CLAIM		
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
BOWEN PETROLEUM P.O. BOX 50579 IDAHO FALLS ID 83405	1391	8/20/2009	09-12075	Priority: \$4,835.36	Priority: \$3,877.00 Unsecured: \$558.36	Based on review of supporting documentation filed with the claim, the claim asserts \$938.85 for taxes and \$19.51 for 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, \$958.36 of the claim is reclassified to general unsecured.
BOYLE & CHASE P.O. BOX 74 ACCORD MA 02018	436	8/3/2009	09-12075	Priority: \$551.73	Unsecured: \$551.73	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.
BRON TAPES OF NV 5450 DESERT POINT DR LAS VEGAS NV 89118	435	8/3/2009	09-12083	Priority: \$4,909.17	Priority: \$1,471.56 Unsecured: \$3,437.61	Based on review of supporting documentation filed with the claim, the claim includes \$3203.48 owed for goods which were received outside the 20 days prior to the petition date, \$122.69 owed for taxes, and \$111.44 owed 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, \$3437.61 is reclassified to general unsecured.
CAMERON COLE, LLC 5777 CENTRAL AVENUE SUITE 100 BOULDER CO 80301	1606	8/26/2009	09-12074	Priority: \$2,082.47 Unsecured: \$10,361.66	Unsecured: \$12,444.13	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.
CAMPIOTTI LIFT TRUCK SERVICE 155 MARIE AVE MANTECA CA 95336	1750	8/27/2009	09-12075	Priority: \$2,354.14	Priority: \$1,041.16 Unsecured: \$1,312.98	Based on review of supporting documentation filed with the claim, the claim includes \$23.29 owed for freight, \$87.19 owed for taxes, and \$1202.50 owed for 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, \$1312.98 of the claim is reclassified to general unsecured.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
CARTRIDGE WORLD OF MODESTO 3900 PELANDALE AVE MODESTO CA 95356	196	7/31/2009	09-12075	Priority: \$1,414.05	Priority: \$490.89 Unsecured: \$923.16	Based on review of supporting documentation filed with the claim, the claim includes \$882.05 owed for goods which were received outside the 20 days prior to the petition date and \$41.11 of 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, \$923.16 of the claim is reclassified to general unsecured.
CHAMBERLIN, JAMES M. 8511 WENDY LANE WEST PALM BEACH FL 33411	1058	8/13/2009	09-12074	Priority: \$116,143.47	Unsecured: \$116,143.47	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.
CHANDLER BUILDING COMPANY 13930 SW RAWHIDE COURT BEAVERTON OR 97008	197	7/31/2009	09-12075	Priority: \$676.70	Unsecured: \$676.70	Based on review of supporting documentation filed with the claim, the claim includes \$676.60 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 \$676.60 of the claim is reclassified to general unsecured.
CINTAS CORPORATION 5501 W HADLEY ST PHOENIX AZ 85043	1602	8/26/2009	09-12084	Priority: \$1,586.54 Unsecured: \$969.50	Unsecured: \$2,556.04	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.
COMBO ALUMINUM PRODUCTS 1100 NORTH JOHNSON AVENUE EL CAJON CA 92020	578	8/3/2009	09-12075	Priority: \$1,165.20	Unsecured: \$1,165.20	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.

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CLAIMS TO BE RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
CONCRETE ACCESSORIES INC PO BOX 27710 LAS VEGAS NV 89126	254	7/31/2009	09-12083	Priority: \$3,114.85 Unsecured: \$4,023.61	Priority: \$2,890.81 Unsecured: \$4,247.65	Based on review of the Debtor's books and records, the claim includes \$224.04 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, \$224.04 of the claim is reclassified to general unsecured.
CONVERSE CONSULTANTS 185 E PAULARINO AVE STE B COSTA MESA CA 92626	606	8/3/2009	09-12083	Priority: \$10,723.00	Unsecured: \$10,723.00	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.
CRAFTSMAN FABRICATED GLASS C/O KAREN SANDLIN 4822 SOUTHERLAND RD HOUSTON TX 77092	79	7/24/2009	09-12075	Priority: \$6,537.68	Priority: \$3,361.32 Unsecured: \$3,176.36	Based on review of the Debtor's books and records, the claim includes \$2,941.05 owed for goods which were received outside the 20 days prior to the petition date, and \$235.31 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, \$3,176.36 of the claim is reclassified to general unsecured.
DEL MAR FABRICATING & WELDING INC 1745 OLIVENHAIN RD ENCINITAS CA 92024	783	8/7/2009	09-12081	Priority: \$5,710.00	Unsecured: \$5,710.00	Based on review of supporting documentation filed with the claim, the claim includes \$5710.00 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 claim is reclassified to general unsecured.
DELANEY CO P.O. BOX 384 CUMMING GA 30028	817	8/10/2009	09-12075	Priority: \$27,253.13	Priority: \$1,171.02 Unsecured: \$26,082.11	Based on review of supporting documentation filed with the claim, the claim includes \$25976.65 owed for goods which were received outside the 20 days prior to the petition date and \$105.26 owed 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, \$26082.11 of the claim is reclassified to general unsecured.

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NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
DIRKS TRUCK REPAIR INC 2421 110TH ST SOUTH LAKEWOOD WA 98489	1156	8/14/2009	09-12075	Priority: \$1,187.39 Unsecured: \$5,352.05	Priority: \$602.42 Unsecured: \$5,937.02	Based on review of supporting documentation filed with the claim, the claim asserts \$952.50 owed for services and \$101.03 owed for 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, \$1,053.53 of the claim is reclassified to general unsecured. In addition, the claim includes \$468.56 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$468.56 of the claim is reclassified to priority.
EL & EL WOOD PRODUCTS 10149 IRON ROCK WAY ELK GROVE CA 95624	2322	8/31/2009	09-12075	Priority: \$10,006.62	Priority: \$4,776.94 Unsecured: \$5,229.68	Based on review of supporting documentation filed with the claim, the claim includes \$5,229.68 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, \$5,229.68 of the claim is reclassified to general unsecured.
ELMDOR STONEMAN BUILDING SPECIALTIES P.O. BOX 3527 CITY OF INDUSTRY CA 91744	835	8/10/2009	09-12075	Secured: \$272.22	Priority: \$143.71 Unsecured: \$128.51	Based on review of supporting documentation filed with the claim, the Claimant does have any lien rights and therefore the claim should be unsecured. However, the claim includes \$143.71 for goods which were received inside the 20 days prior to the petition date, \$32.57 for goods which were received outside the 20 days prior to the petition date, and \$35.94 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, \$143.71 of the claim is reclassified to priority and \$128.51 of the claim is reclassified to general unsecured.
ESCREEN P.O. BOX 25902 OVERLAND PARKS KS 66225	1621	8/26/2009	09-12074	Priority: \$1,342.00 Unsecured: \$2,311.00	Unsecured: \$3,653.00	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.

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CLAIMS TO BE RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION	
EXCEL SALES & RENTALS INC PO BOX 892500 TEMECULA CA 92589	2210	8/28/2009	09-12080	Priority: \$1,331.48 Unsecured: \$1,331.48	Unsecured: \$1,331.48	Based on review of supporting documentation filed with the claim, the claim includes \$881.02 owed for goods which were received outside the 20 days prior to the petition date and \$450.46 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, the entire claim is reclassified to general unsecured.	
FABRICATORS SUPPLY, INC. P.O. BOX 1728 FARGO ND 58107	567	8/3/2009	09-12075	Priority: \$3,034.09 Unsecured: \$3,146.88	Priority: \$2,622.19 Unsecured: \$3,558.78	Based on review of supporting documentation filed with the claim, the claim includes \$285.90 of freight charges and \$126.00 of fee 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, \$411.90 of the claim is reclassified to general unsecured.	
FARNSWORTH WHOLESALE CO 27 W BASELINE GILBERT AZ 85233	1600	8/26/2009	09-12084	Priority: \$280.44	Unsecured: \$280.44	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.	
FARRIS BELT AND SAW 235 FOSTER AVENUE CHARLOTTE NC 28203	1593	8/26/2009	09-12075	Priority: \$313.00	Priority: \$77.50 Unsecured: \$235.50	Based on review of supporting documentation filed with the claim, the claim includes \$235.50 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, \$235.50 of the claim is reclassified to general unsecured.	
FERCHE MILLWORK INC 400 DIVISION ST N RICE MN 56367	213	7/31/2009	09-12075	Priority: \$753.72	Unsecured: \$753.72	Based on review of supporting documentation filed with the claim, the claim asserts amounts owed for freight charges 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 claim is reclassified to general unsecured.	

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NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM		
FEY BROTHERS CONSTRUCTION, INC. 8702 E FM1518 N #1 SCHERTZ TX 78154	601	8/3/2009	09-12075	Priority: \$279.50	Unsecured: \$279.50	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.	
FINLAY LUMBER, LLC 5628 LOWER WOODCHUCK ROAD FLORENCE MT 59833	1534	8/24/2009	09-12075	Priority: \$2,459.69	Unsecured: \$2,459.69		
FOLTS, RANDALL C. 5366 E RANCHO MANANA BLVD CAVE CREEK AZ 85331	1526	8/24/2009	09-12074	Priority: \$61,280.09	Unsecured: \$61,280.09		
FRANKS TIRE SERVICE 8763 7TH ST FRISCO TX 75034	310	7/31/2009	09-12075	Priority: \$3,186.51	Priority: \$2,555.65 Unsecured: \$630.86	Based on review of supporting documentation filed with the claim, the claim includes \$210.86 owed for taxes, and \$420.00 owed for 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, \$630.86 of the claim is reclassified to general unsecured.	
GOEBEL, ELLIS C. 1070 GREEN, #702 SAN FRANCISCO CA 94133	343	8/3/2009	09-12074	Secured: \$314,490.64	Unsecured: \$314,490.64	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan (the "Plan") and, pursuant to the Plan, the rights of the claimant to receive a payment thereunder is an unsecured claim against the Debtors' general assets. As such, the claim is reclassified to general unsecured.	

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OBJECTIONABLE CLAIM			RECLASSIFIED CLAIM	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	REASON FOR RECLASSIFICATION
			AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM
GOEBEL ELLIS C. 1070 GREEN, #702 SAN FRANCISCO CA 94133	369	8/3/2009	09-12074	Unsecured: \$114,122.86
The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan (the "Plan") and, pursuant to the Plan, the rights of the claimant to receive a payment thereunder is an unsecured claim against the Debtors' general assets. As such, the claim is reclassified to general unsecured.				
GOEBEL ELLIS C. 1070 GREEN, #702 SAN FRANCISCO CA 94133	350	8/3/2009	09-12074	Unsecured: \$73,563.82
The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan (the "Plan") and, pursuant to the Plan, the rights of the claimant to receive a payment thereunder is an unsecured claim against the Debtors' general assets. As such, the claim is reclassified to general unsecured.				
GULF PACKAGING CORP. LOCK BOX 1693 HOUSTON TX 77216	318	7/31/2009	09-12075	Priority: \$3,785.16 Unsecured: \$759.78
Based on review of supporting documentation filed with the claim, the claim includes \$379.37 owed for goods which were received outside the 20 days prior to the petition date, \$297.13 owed for taxes, and \$83.28 owed for 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, \$769.79 of the claim is reclassified to general unsecured.				
HANDY WHOLESALE PRODUCTS P.O. BOX 876 BURLEY ID 83318	997	8/11/2009	09-12075	Priority: \$2,663.50 Unsecured: \$7,602.13
Based on review of supporting documentation filed with the claim, the claim includes \$224.00 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, \$224.00 of the claim is reclassified to general unsecured.				
HOLMES, RYAN T. 22382 JAPATUL LANE ALPINE CA 91901	1259	8/17/2009	09-12074	Unsecured: \$8,058.22
The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.				

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OBJECTIONABLE CLAIM			RECLASSIFIED CLAIM	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	REASON FOR RECLASSIFICATION
INTERNATL WOOD PRODUCTS LLC PO BOX 4000 MS 71 PORTLAND OR 97208	647	8/4/2009	09-12075	Amount and Classification of Claim: Priority: \$47,313.32 Unsecured: \$17,590.19 Based on review of supporting documentation filed with the claim, the claim includes \$11,958.80 owed for goods which were received inside the 20 days prior to the petition date but not claimed as priority. As such, \$11,958.80 of the claim is reclassified to priority.
JIMS JANITORIAL SERVICE 5233 MEADOWICK LANE ABILENE TX 79606	1231	8/17/2009	09-12075	Amount and Classification of Claim: Priority: \$1,786.14 Unsecured: \$1,786.14 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.
JOHNSON, MARK R. 6156 NW 72ND WAY PARKLAND FL 33067	2212	8/28/2009	09-12074	Amount and Classification of Claim: Priority: \$125,760.74 Unsecured: \$125,760.74 The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.
JOHNSON, MARK R. 6156 NW 72ND WAY PARKLAND FL 33067	2213	8/28/2009	09-12074	Amount and Classification of Claim: Priority: \$31,666.91 Unsecured: \$31,666.91 The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.
JVJ HARDWARE 8132 MOBERLY LN DALLAS TX 75227	2320	8/31/2009	09-12075	Amount and Classification of Claim: Priority: \$1,341.75 Unsecured: \$2,590.16 Based on review of supporting documentation filed with the claim, the claim includes \$2,507.47 owed for goods which were received outside the 20 days prior to the petition date and \$82.69 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, \$2,590.16 of the claim is reclassified to general unsecured.
LANDGREN, MIKE P. 4680 CLAY PEAK DRIVE LAS VEGAS NV 89129	2231	8/28/2009	09-12074	Amount and Classification of Claim: Priority: \$175,281.56 Unsecured: \$175,281.56 The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.

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NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION	
LOGIC SYSTEMS INC 235 ACCACIA DR HIGHLANDVILLE MO 65669	2230	8/28/2009	09-12077	Priority: \$1,685.77	Unsecured: \$1,685.77	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.	
M&M BUILDERS SUPPLY, INC. P.O. BOX 1107 TRACY CA 95376	673	8/5/2009	09-12075	Priority: \$1,394.80	Priority: \$1,210.30 Unsecured: \$184.50	Based on review of supporting documentation filed with the claim, the claim includes \$184.50 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, \$184.50 of the claim is reclassified to general unsecured.	
MANNON TRUCK & AUTO REPAIR LLC PO BOX 2025 FORT COLLINS CO 80522	776	8/6/2009	09-12075	Priority: \$1,860.12 Unsecured: \$187.63	Priority: \$26.64 Unsecured: \$2,021.11	Based on review of supporting documentation filed with the claim, the claim includes \$1,860.12 owed for goods which were received outside the 20 days prior to the petition date, \$160.00 owed for services and \$0.99 owed for 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, \$2,021.11 of the claim is reclassified to general unsecured.	
MARKS BOLTS NUTS & SURPLUS 6710 W BELMONT AVE GLENDALE AZ 85303	181	7/30/2009	09-12084	Priority: \$94.32	Unsecured: \$94.32	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.	

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NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
MARKS BOLTS NUTS & SURPLUS 6710 W BELMONT AVE GLENDALE AZ 85303	182	7/30/2009	09-12084	Priority: \$30.61	Unsecured: \$30.61	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.
MARKS BOLTS NUTS & SURPLUS 6710 W BELMONT AVE GLENDALE AZ 85303	183	7/30/2009	09-12084	Priority: \$14.91	Unsecured: \$14.91	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.
MARKS BOLTS NUTS & SURPLUS 6710 W BELMONT AVE GLENDALE AZ 85303	184	7/30/2009	09-12084	Priority: \$117.20	Unsecured: \$117.20	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.
MDF ENTERPRISES INC P.O. BOX 4459 PAHRUMP NV 89041	1529	8/24/2009	09-12075	Priority: \$474.34	Unsecured: \$474.34	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.
MERRICK MACHINE CO P.O. BOX 130 ALDA NE 68610	242	7/31/2009	09-12075	Priority: \$501.77	Priority: \$450.00 Unsecured: \$51.77	Based on review of supporting documentation filed with the claim, the claim includes \$51.77 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, \$51.77 of the claim is reclassified to general unsecured.

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NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION	
MIERZWA, JOHN A. 3504 KAPALUA BAY DR LAS VEGAS NV 89129	1366	8/20/2009	09-12074	Priority: \$17,508.59	Unsecured: \$17,508.59	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.	
MINUTEMAN PRESS 715 DISCOVERY BLVD 403 CEDAR PARK TX 78613	1115	8/14/2009	09-12075	Priority: \$276.58	Priority: \$255.50 Unsecured: \$21.08	Based on review of supporting documentation filed with the claim, the claim includes \$21.08 of 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, \$21.08 of the claim is reclassified to general unsecured.	
MOCAL OFFICE SOLUTIONS 1311 WOODLAND AVENUE, SUITE 2 MODESTO CA 95351	218	7/31/2009	09-12075	Priority: \$157.51	Unsecured: \$157.51	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.	
NJ MALIN & ASSOC, INC. P.O. BOX 843860 DALLAS TX 75284	1163	8/14/2009	09-12075	Priority: \$445.12	Priority: \$30.64 Unsecured: \$414.48	Based on review of supporting documentation filed with the claim, the claim asserts \$340.50 owed for services, \$33.98 owed for taxes and \$40.00 owed for 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, \$414.48 of the claim is reclassified to general unsecured.	
OGBURNS TRUCK PARTS PO BOX 4630 FORT WORTH TX 76164	360	8/3/2009	09-12075	Priority: \$505.89	Priority: \$277.14 Unsecured: \$228.75	Based on review of the Debtor's books and records, the claim includes \$205.89 owed for goods which were received outside the 20 days prior to the petition date and \$22.86 owed for 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, \$228.75 of the claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM			RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	
OLDCASTLE CUSTOM STONE CUSTOM CRETE CUSTOM STONE PO BOX 849739 DALLAS TX 75284	429	8/3/2009	09-12075	Priority: \$384.00 Unsecured: \$384.00	Based on review of supporting documentation filed with the claim, the claim includes \$384.00 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 \$384.00 of the claim is reclassified to general unsecured.
PA SIGNS INC 228 LINCOLN CT FORT COLLINS CO 80525	1005	8/11/2009	09-12075	Priority: \$141.50 Priority: \$75.00 Unsecured: \$66.50	Based on review of supporting documentation filed with the claim, the claim asserts \$65.00 owed for service and \$1.50 owed for 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, \$66.50 of the claim is reclassified to general unsecured.
PAGE INDUSTRIAL SUPPLY 2485 S 2700 WEST WEST VALLEY CITY UT 84119	650	8/4/2009	09-12083	Priority: \$1,443.28 Unsecured: \$310.80 Priority: \$1,157.20 Unsecured: \$596.88	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, \$286.08 of the claim is reclassified to general unsecured.
PAPE MATERIAL HANDLING 9892 40TH AVE S. SEATTLE WA 98118	841	8/10/2009	09-12075	Priority: \$4,551.81 Unsecured: \$2,654.21 Priority: \$2,466.94 Unsecured: \$4,718.59	Based on review of supporting documentation filed with the claim, the claim includes \$397.23 owed for goods which were received outside the 20 days prior to the petition date, \$1324.17 owed for services, and \$303.17 owed for taxes, \$12.30 owed for freight, and \$18.47 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, \$2055.34 of the claim is reclassified to general unsecured.
PARK LIGHTING SUPPLY INC PO BOX 7685 KALISPELL MT 59904	1042	8/12/2009	09-12075	Priority: \$51.77 Priority: \$18.90 Unsecured: \$32.87	Based on review of supporting documentation filed with the claim, the claim includes \$31.50 for services and \$1.37 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 \$32.87 of the claim is reclassified to general unsecured.

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

OBJECTIONABLE CLAIM				RECLASSIFIED CLAIM		REASON FOR RECLASSIFICATION
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	
PARKEY REFRIGERATION CO INC PO BOX 25596 COLORADO SPRINGS CO 80915	1730	8/27/2009	09-12075	Priority: \$164.92	Unsecured: \$164.92	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.
PARKHOUSE TIRE INC P.O. BOX 2430 BELL GARDEN CA 90201	846	8/10/2009	09-12080	Priority: \$1,944.00	Priority: \$216.41 Unsecured: \$1,727.59	Based on review of supporting documentation filed with the claim, the claim includes \$1,598.65 owed for goods which were received outside the 20 days prior to the petition date, \$18.94 owed for taxes, \$105.00 owed for service charges, \$5.00 owed for 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, \$1,727.59 of the claim is reclassified to general unsecured.
PEN-CAL ADMINISTRATORS, INC. LAWRENCE C. LIN 6210 STONERIDGE MALL ROAD, SUITE 300 PLEASANTON CA 94588	582	8/3/2009	09-12074	Priority: \$8,685.43	Unsecured: \$8,685.43	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.
POLARIS GLOVE & SAFETY, INC. P O BOX 401 REDMOND WA 98073	1269	8/18/2009	09-12075	Priority: \$576.12	Priority: \$295.44 Unsecured: \$280.68	Based on review of supporting documentation filed with the claim, the claim includes \$280.68 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, \$280.68 of the claim is reclassified to general unsecured.
PRESERVA PRODUCTS LTD 12860 EARHART AVENUE AUBURN CA 95602	1748	8/27/2009	09-12075	Priority: \$1,453.82	Unsecured: \$1,453.52	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
CLAIMS TO BE RECLASSIFIED

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
PWP, INC. 708 N PLEASANT FRESNO CA 93728	419	8/3/2009	09-12075	Priority: \$470.20 Unsecured: \$391.50	Unsecured: \$861.70	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.
ROJO DISTRIBUTORS INC PO BOX 2652 LUBBOCK TX 79408	347	8/3/2009	09-12075	Priority: \$3,646.60	Priority: \$1,246.86 Unsecured: \$2,399.80	Based on review of the Debtors' books and records, the claim includes \$2399.80 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, \$2399.80 of the claim is reclassified to general unsecured.
RTS 313 N PARK DR SAN ANTONIO TX 78216	1202	8/17/2009	09-12075	Priority: \$871.29	Priority: \$215.00 Unsecured: \$656.29	Based on review of supporting documentation filed with the claim, the claim includes \$470.92 owed for goods which were received outside the 20 days prior to the petition date, \$148.00 owed for services, \$24.37 owed for taxes, and \$19.90 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, \$656.29 of the claim is reclassified to general unsecured.
RUGBY IPD CORP. P.O. BOX 52664 PHOENIX AZ 85072	1166	8/14/2009	09-12075	Priority: \$3,821.30 Unsecured: \$5,854.95	Priority: \$2,887.80 Unsecured: \$6,788.45	Based on review of supporting documentation filed with the claim, the claim includes \$913.50 owed for goods which were received outside the 20 days prior to the petition date and \$20.00 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, \$933.50 of the claim is reclassified to general unsecured.
SAMUEL STRAPPING SYSTEMS P.O. BOX 671044 DALLAS TX 75267	911	8/10/2009	09-12075	Priority: \$1,857.37 Unsecured: \$2,113.65	Priority: \$1,627.43 Unsecured: \$2,343.59	Based on review of supporting documentation filed with the claim, the claim includes \$88.39 of freight charges and \$141.55 of 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, \$229.94 of the claim is reclassified to general unsecured.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
			CASE NO.	AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION
SCHAUB & COMPANY P.O. BOX 888320 GRAND RAPIDS MI 49588	297	7/31/2009	09-12075	Priority: \$254.57	Unsecured: \$254.57	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.
SCHREIBER, JAMES L. 3527 S. FEDERAL WAY, SUITE 103 PMB #229 BOISE ID 83705	1312	8/18/2009	09-12074	Priority: \$68,442.76	Unsecured: \$68,442.76	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.
SGS DISTRIBUTION PO BOX 111086 TACOMA WA 98411	1558	8/24/2009	09-12084	Priority: \$5,748.54	Priority: \$3,483.79 Unsecured: \$2,264.75	Based on review of supporting documentation filed with the claim, the claim includes \$2,264.75 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, \$2,264.75 of the claim is reclassified to general unsecured.
SIERRA AIR CONDITIONING INC 4210 W PATRICK LN LAS VEGAS NV 89118	1611	8/26/2009	09-12083	Priority: \$6,999.95 Unsecured: \$3,430.75	Priority: \$4,005.00 Unsecured: \$6,425.70	Based on review of supporting documentation filed with the claim, the claim includes \$2,994.95 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, \$2,994.95 of the claim is reclassified to general unsecured.
SIERRA LIFESTYLES PO BOX 10371 BOZEMAN MT 59719	185	7/30/2009	09-12075	Priority: \$453.88 Unsecured: \$45.87	Priority: \$22.00 Unsecured: \$477.75	Based on review of supporting documentation filed with the claim, the claim includes \$453.85 owed for goods which were received outside the 20 days prior to the petition date and \$23.90 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, \$477.75 of the claim is reclassified to general unsecured.

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION	
SILVAS OIL CO INC PO BOX 1048 FRESNO CA 93714	232	7/31/2009	09-12075	Priority: \$7,241.60	Priority: \$4,137.97 Unsecured: \$3,103.60	Based on review of supporting documentation filed with the claim, the claim includes \$1,829.26 owed for goods which were received outside the 20 days prior to the petition date and \$1,274.34 of 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, \$3,103.60 of the claim is reclassified to general unsecured.	
SILVER STATE HYDRAULIC SERVICES 1710 WESTERN AVE LAS VEGAS NV 89102	1332	8/18/2009	09-12083	Priority: \$1,730.82	Unsecured: \$1,730.82	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.	
SPECIALTY FOREST PRODUCTS 306 ELLINGSON ROAD ALGONA WA 98001	2463	8/31/2009	09-12075	Priority: \$49,925.69	Priority: \$46,803.29 Unsecured: \$3,122.40	Based on review of supporting documentation filed with the claim, the claim includes \$3,122.40 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, \$3,122.40 of the claim is reclassified to general unsecured.	
STONE, JON I. 1519 ESTUARY TRAIL DELRAY BEACH FL 33483	1408	8/20/2009	09-12074	Priority: \$116,143.00	Unsecured: \$116,143.47	The claim asserts amounts owed to the claimant under the Debtors' Supplemental Retirement Plan and is not entitled to priority under section 507 of the Bankruptcy Code or otherwise. As such, the claim is reclassified to general unsecured.	

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

OBJECTIONABLE CLAIM			RECLASSIFIED CLAIM	
NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	REASON FOR RECLASSIFICATION
				AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM
SUN WEST SYSTEMS, INC. 350 N SAM HOUSTON PKWY. E HOUSTON TX 77060	767	8/6/2009	09-12075	Based on review of supporting documentation filed with the claim, the claim includes a credit of \$769.75 for goods which were received inside the 20 day prior to the petition date, \$7,515.13 owed for goods which were received outside the 20 days prior to the petition date, \$853.41 owed for taxes, \$14,791.75 owed for services, and \$37.50 owed for 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, \$23,967.54 of the claim is reclassified to general unsecured. Priority: \$9,940.87 Unsecured: \$41,340.01
SUPERIOR SAW SERVICE P.O. BOX 817 CALIMESA CA 92320	812	8/10/2009	09-12080	Based on review of supporting documentation filed with the claim, the claim includes \$396.24 owed for goods which were received outside the 20 days prior to the petition date and \$79.20 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, the claim is reclassified to general unsecured. Secured/Priority: \$475.44 Unsecured: \$475.44
TAAMBA HEIRLOOM HARDWARE 216 US ROUTE 206 SUITE 12 HILLSBOROUGH NJ 08844	2405	8/31/2009	09-12075	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. Priority: \$1,089.79 Unsecured: \$1,089.79
TORO TIRE SERVICE INC PO BOX 5981 GLENDALE AZ 85312	831	8/10/2009	09-12084	Based on review of supporting documentation filed with the claim, the claim includes \$863.50 owed for services and \$984.06 owed for 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, \$1,747.56 of the claim is reclassified to general unsecured. Priority: \$11,448.90 Unsecured: \$10,145.45

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION	
UNIVERSAL BUILDING SYSTEMS 2291 NEVADA AVE N MINNEAPOLIS MN 55427	1345	8/19/2009	09-12075	Priority: \$2,347.03	Unsecured: \$2,347.03	Based on review of supporting documentation filed with the claim, the claim includes \$2,347.03 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 claim is reclassified to general unsecured.	
	1011	8/11/2009	09-12083	Priority: \$1,146.03	Unsecured: \$1,146.03	Based on review of supporting documentation filed with the claim, the claim includes \$1,146.03 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 claim is reclassified to general unsecured.	
VERNON COMPANY P.O. BOX 600 DEPT C NEWTON IA 50208	900	8/10/2009	09-12084	Priority: \$1,356.84	Unsecured: \$1,356.84	Based on review of supporting documentation filed with the claim, the claim includes \$1,356.84 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 claim is reclassified to general unsecured.	
	1372	8/20/2009	09-12075	Secured/Priority: \$257.00	Unsecured: \$257.00	Based on review of supporting documentation, the claim includes \$257.00 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 claim is reclassified to general unsecured.	
WESTERN FLEET FUELING SERVICES BRADLEY DEVITT & HAAS PC 2201 FORD STREET GOLDEN CO 80401	2165	8/28/2009	09-12075	Priority: \$8,491.92 Unsecured: \$6,000.71	Priority: \$6,546.19 Unsecured: \$1,946.44	Based on review of supporting documentation filed with the claim, the claim includes \$6,481.23 owed for goods which were received outside the 20 days prior to the petition date and \$1,465.21 of 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, \$7,946.44 of the claim is reclassified to general unsecured.	

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

NAME AND ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NO.	OBJECTIONABLE CLAIM		RECLASSIFIED CLAIM	
				AMOUNT AND CLASSIFICATION OF CLAIM	AMOUNT AND CLASSIFICATION OF RECLASSIFIED CLAIM	REASON FOR RECLASSIFICATION	
WILSON WAY TIRE CO INC 148 N WILSON WAY STOCKTON CA 95205	397	8/3/2009	09-12075	Priority: \$2,974.16 Unsecured: \$46.03	Priority: \$6.95 Unsecured: \$3,013.24	Based on review of supporting documentation filed with the claim, the claim includes \$2967.21 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, \$2,967.21 of the claim is reclassified to general unsecured.	
ZEE MANUFACTURING COMPANY, INC. 4600 US HWY. 90 WEST SAN ANTONIO TX 78237	211	7/31/2009	09-12075	Priority: \$11,757.58	Priority: \$2,064.69 Unsecured: \$9,692.59	Based on review of supporting documentation filed with the claim, the claim includes \$9,692.59 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, \$9,692.59 of the claim is reclassified to general unsecured.	