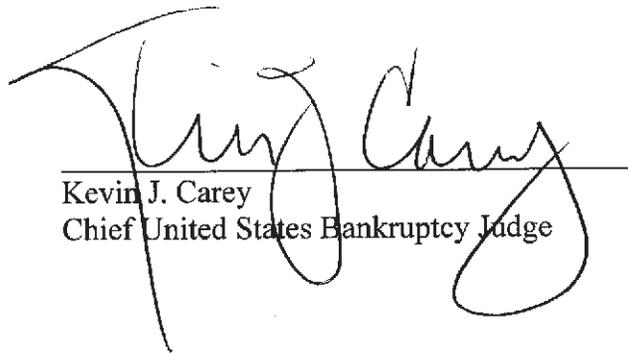


their estates and creditors and other parties in interest; and sufficient cause appearing for the relief requested in the Objection, it is hereby:

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 19, 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 | RECLASSIFIED 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 | 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 12367 CHANDLER AZ 85249 | 938 | 8/10/2009 | 09-12084 | Priority: \$350.00 Unsecured: \$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 1066 LUSH HILLSIDE CT HENDERSON NV 89002 | 2149 | 8/28/2009 | 09-12083 | Priority: \$348.00 Unsecured: \$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 1066 LUSH HILLSIDE CT HENDERSON NV 89002 | 2135 | 8/28/2009 | 09-12083 | Priority: \$492.00 Unsecured: \$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: \$9,988.42 | 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|------------------------------------|---|---|
| ALL MAINTENANCE, INC. 5100 E 78TH AVENUE COMMERCE CITY CO 80022 | 1252 | 8/17/2009 | 09-12075 | Priority: \$1,611.55 | 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, \$85.00 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|--|--------------|------------|----------|--|--|--|
| 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 | 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: \$6,754.67 Unsecured: \$20,957.11 | 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: \$4,501.00 | 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: \$6,447.66 | 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: \$2,710.09 | Priority: \$286.50 Unsecured: \$2,423.59 | Based on review of supporting documentation filed with the claim, the claim includes \$2,327.85 owed for goods which were received outside the 20 days prior to the petition date, and \$395.74 of shipping and handling 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, \$2,423.59 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 \$489.68 owed for goods which were received outside the 20 days prior to the petition date, and \$320.30 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 \$809.98 is reclassified to general unsecured. |

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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|---|---|---|
| BJT TAKE OFFS 8395 SOUTH 830 EAST SANDY UT 84054 | 1367 | 8/20/2009 | 09-12075 | Priority: \$1,011.90 Unsecured: \$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 | 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 | 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 | 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 | Priority: \$4,111.60 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. |
| BURKETT'S OFFICE 8520 YOUNGER CREEK DRIVE SACRAMENTO CA 95828 | 741 | 8/6/2009 | 09-12074 | Priority: \$3,768.45 Unsecured: \$321.21 | Priority: \$3,447.24 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|--|--------------|------------|----------|---|---|---|
| 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 \$2,540.83 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 6205 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 | 1504 | 8/26/2009 | 09-12084 | Priority: \$584.31 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|--|--|---|
| CMC CONSTRUCTION SERVICES 777 NORTH ELDRIDGE PKWY, STE #500 HOUSTON TX 77079 | 166 | 7/30/2009 | 09-12075 | Priority: \$483.84 Unsecured: \$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: \$38,072.32 Unsecured: \$2,977.28 | 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: \$2,491.00 | 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 | Unsecured: \$501.81 | 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|--|--------------|------------|----------|--|---|---|
| COUNTRY FORD TRUCKS, INC. 1720 HERNDON ROAD GERES CA 95307 | 1260 | 8/18/2009 | 09-12075 | Priority: \$2,230.18 Unsecured: \$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 | 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 | 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 | 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 | 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 | RECLASSIFIED 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 | 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 76266 | 428 | 8/3/2009 | 09-12075 | Priority: \$384.00 Unsecured: \$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 | 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 95620 | 251 | 7/31/2009 | 09-12077 | Priority: \$985.00 Unsecured: \$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 | 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: \$14,740.25 Unsecured: \$605.52 | 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, \$805.52 of the claim is reclassified to general unsecured. |

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

OBJECTIONABLE CLAIM

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|--|--------------|------------|----------|------------------------------------|---|--|
| DSU PETERBILT & GMC, INC. P.O. BOX 3486 PORTLAND OR 97217 | 1512 | 8/24/2009 | 09-12075 | Priority: \$1,008.65 | 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: \$780.00 | Unsecured: \$780.00 | 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. 08-12074
RECLASSIFIED CLAIMS

| NAME AND ADDRESS OF CLAIMANT | | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED 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 | 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: \$3,882.08 | Priority: \$15,491.36 Unsecured: \$6,086.24 | 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 | Priority: \$204.95 Unsecured: \$3,864.49 | 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 CALBRAITH LUMBER 3105 N STONE AVENUE COLORADO SPRINGS CO 80907 | | 1494 | 8/24/2009 | 09-12075 | Priority: \$572.55 | Priority: \$191.55 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 FORO 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 | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|---|---|--|
| GCR TIRE CENTER 200 GREAT WESTERN ROAD BRIGHTON CO 80801 | 516 | 8/3/2009 | 09-12075 | Priority: \$1,338.75 Unsecured: \$731.31 | 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 | Priority: \$609.14 Unsecured: \$1,243.02 | 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 \$39.45 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 | Priority: \$400.00 Unsecured: \$830.98 | 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 890689 CHARLOTTE NC 28289 | 1222 | 8/17/2009 | 09-12075 | Priority: \$12,365.18 Unsecured: \$11,028.13 | Priority: \$11,750.09 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, \$812.08 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: \$28,842.76 | 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 | Unsecured: \$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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|--|--------------|------------|----------|---|---|--|
| HEADWATERS CONSTRUCTION MATERIALS LOCKBOX 975013 DALLAS TX 75397 | 985 | 8/10/2009 | 09-12075 | Priority: \$1,664.00 Unsecured: \$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 | 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 | 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 | Unsecured: \$623.34 | 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 | 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 | Priority: \$4,515.05 Unsecured: \$4,727.02 | 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 | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|---|---|--|
| JOHN STERLING CORPORATION 6295 RELIABLE PKWY. CHICAGO IL 60686 | 1247 | 8/17/2009 | 09-12075 | Priority: \$5,957.61 Unsecured: \$140.00 | Priority: \$3,233.47 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 | Unsecured: \$420.00 | 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 | Priority: \$51.00 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: \$1,328.58 | Priority: \$1,665.37 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 | Priority: \$163.12 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|------------------------------------|---|---|
| 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 | Priority: \$261.52 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, \$259.13 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: \$4,532.51 | 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 | 8/14/2008 | 09-12075 | Priority: \$498.36 | Priority: \$237.49 Unsecured: \$260.87 | 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: \$9,659.08 | Priority: \$432.00 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|--|--|--|
| 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 | 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 | 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. HUNTSMVILLE 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: \$6,136.85 Unsecured: \$1,075.71 | 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 | 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 Unsecured: \$2,367.00 | 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 | RECLASSIFIED 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 | Unsecured: \$725.78 | 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 | Unsecured: \$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: \$4,287.68 | Priority: \$1,118.07 Unsecured: \$6,291.15 | Based on review of supporting documentation filed with the claim, the claim includes \$4,287.68 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 | Unsecured: \$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 | Priority: \$6,406.13 Unsecured: \$10,596.35 | 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 | Unsecured: \$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 | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|--|--------------|------------|----------|------------------------------------|---|--|
| NORTH CASCADE BUILDING MATERIALS 3001 SMITH AVENUE EVERETT WA 98201 | 729 | 8/6/2009 | 09-12075 | Priority: \$1,404.98 | Priority: \$82.74 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: \$6,096.09 | 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|---|---|---|
| | | | | OBJECTIONABLE CLAIM | RECLASSIFIED CLAIM | |
| PACIFIC ACCENT INC PO BOX 1888 OWASSO OK 74055 | 1747 | 8/27/2009 | 09-12075 | Priority: \$1,301.44 Unsecured: \$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 within 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 | Priority: \$2,451.85 Unsecured: \$2,084.38 | 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: \$3,562.31 | 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: \$7,006.63 | Priority: \$2,590.87 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 | Unsecured: \$2,841.00 | 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|------------------------------------|---|--|
| PREMIER LIFT TRUCK SERVICE, INC. 9585 SW TUALATIN-SHERWOOD ROAD TUALATIN OR 97062 | 2317 | 8/31/2009 | 09-12075 | Priority: \$990.06 | 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|------------------------------------|--|--|
| 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 97628 | 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 | RECLASSIFIED 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 | Priority: \$1,263.42 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 | Priority: \$20.00 Unsecured: \$434.80 | Based on review of supporting documentation filed with the claim, the claim includes \$136.80 owed for service, fuel/energy charges and tax. In addition, based on review of the Debtors' books and records, the claim includes \$298 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 | Priority: \$1,275.12 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. |
| SAFT GLOVE, INC. P.O. BOX 535219 GRAND PRAIRIE TX 75053 | 252 | 7/31/2009 | 09-12075 | Priority: \$4,660.19 | Priority: \$2,458.45 Unsecured: \$2,201.74 | 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 | 8/3/2008 | 09-12075 | Priority: \$3,996.50 | Priority: \$1,984.00 Unsecured: \$2,012.50 | 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 | RECLASSIFIED 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 | Priority: \$386.00 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: \$3,238.17 | 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: \$1,292.04 | 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: \$2,518.97 | Priority: \$2,251.83 Unsecured: \$267.14 | Based on review of supporting documentation filed with the claim, the claim includes \$89.88 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|--|--------------|------------|----------|---|--|---|
| STAIR SHOP LLC 1130 FORD STREET COLORADO SPRINGS CO 80915 | 1301 | 8/18/2009 | 09-12075 | Priority: \$357.00 Unsecured: \$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. |
| STARRFOAM 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|------------------------------------|--|--------------------|---|
| | | | | Priority | Unsecured | | |
| TOPNOTCH SERVICES INC ATTN STEVE AIVAZ 9280 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 | Priority: \$4,493.40 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 | Priority: \$120.00 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 | Priority: \$50,554.48 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 | Priority: \$1,935.05 Unsecured: \$1,144.53 | | Based on review of supporting documentation filed with the claim, the claim includes \$748.63 owed for goods which were received outside the 20 days prior to the petition date and taxes of \$97.90, 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

| NAME AND ADDRESS OF CLAIMANT | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|---|---|---|
| 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 \$1,664.6 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 1461 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. |

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

| NAME AND ADDRESS OF CLAIMANT | | CLAIM NUMBER | DATE FILED | CASE NO. | AMOUNT AND CLASSIFICATION OF CLAIM | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|--|--|--------------|------------|----------|------------------------------------|---|--|
| VERON COATING SYSTEMS INC 1458 N 26TH AVE PHOENIX AZ 85009 | | 823 | 8/10/2009 | 09-12084 | Priority: \$3,095.73 | 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 STAINWOOD WA 98282 | | 382 | 8/3/2009 | 09-12075 | Priority: \$1,757.40 | Priority: \$662.00 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 78TH 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 | RECLASSIFIED CLAIM | REASON FOR RECLASSIFICATION |
|---|--------------|------------|----------|---|---|---|
| XO WINDOWS LLC 10875 W NORTHVIEW AVE GLENDALE AZ 85307 | 809 | 8/10/2009 | 09-12084 | Priority: \$2,530.00 Unsecured: \$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 | Priority: \$759.43 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. |