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From-NEW YORK STOCK EXCHANGE

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Director
Securities Operations

CERTNYS
NYSE Group



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jmadho@nyse.com

1-33192

December 7, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

RECD S.E.C.

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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Building Materials Holding Corporation, Common Stock, \$0.001 par value per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 7, 2006. Tentative listing date - December 8, 2006.

Sincerely,

[Signature]

PROCESSED

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**THOMSON
FINANCIAL**