

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

IN RE:)	
)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹)	Case No. 09-12074 (KJC)
)	
Debtors.)	Jointly Administered
)	
)	Ref. Docket Nos. 655
)	

FEE AUDITOR’S FINAL REPORT REGARDING FIRST INTERIM QUARTERLY FEE REQUEST OF BENESCH FRIEDLANDER COPLAN & ARONOFF, LLP

Direct Fee Review LLC (“DFR”), appointed and employed as the Fee Auditor in the above-captioned bankruptcy proceedings and acting in its capacity regarding the First Interim Fee Request of Benesch Friedlander Coplan & Aronoff, LLP for compensation for services rendered and reimbursement of expenses as Delaware attorneys to the Official Committee of Unsecured Creditors for the period June 26, 2009 through August 31, 2009 (“Fee Request”) seeking approval of fees in the amount of \$39,434.50 and reimbursement of expenses in the amount of \$350.59, submits its final report.

BACKGROUND

In performance of audit procedures and in preparation of this report designed to quantify and present factual data relevant to the requested fees, disbursements and expenses contained herein, DFR reviewed the monthly fee statements and the Fee Requests, including each of the billing and expense entries listed in the exhibits to the monthly statements, for compliance with 11 U.S.C. § 330, Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, as amended February 1, 2009 (“Local Rules”), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, issued January 30, 1996 (“Guidelines”).

DISCUSSION

For the compensation period of June 26, 2009 through August 31, 2009 Benesch Friedlander

¹ The Debtors, along with the last four digits of each Debtor's tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois Framing, Inc. (4451), C Construction, Inc. (8206), TWF Construction, Inc. (3334), H.N.R. Framing Systems, Inc. (4329), SelectBuild Southern California, Inc. (9378), SelectBuild Nevada, Inc. (8912), SelectBuild Arizona, LLC (0036), and SelectBuild Illinois, LLC (0792). The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

Coplan & Aronoff, LLP submitted monthly fee applications in the amount of \$39,434.50 as actual, reasonable and necessary and reimbursement of expenses in the amount of \$350.59. For the Fee Request period no fees were charged for fee applications.

1. Local Rule 2016-2 (e) (iii) states that the requested rate for copying charges shall not exceed \$.10 per page. During our review we noted an error in the charges for copies listed in the monthly fee applications for June 26, 2009 through August 31, 2009. The firm acknowledged this error and disclosed this in its October fee application. Because we are not making a recommendation for a reduction in the expenses for these entries, no exhibit has been included here.
2. Local Rule 2016-2 provides in section (d) that all motions shall include complete and detailed activity descriptions; each activity description shall include the type of activity; each activity description shall include the subject matter and shall be sufficiently detailed to allow the Court to determine whether all the time, or any portion thereof, is actual, reasonable, and necessary. Local Rule 2016-2 provides in section (d) (vii) that activity descriptions shall not be lumped; each activity shall have a separate description and time allotment. Our procedures applied to the monthly fee applications for June 26, 2009 through August 31, 2009 identified entries with charges which do not provide a complete and detailed task description or may be lumped. Because we are not making a recommendation for a reduction in the fees for these entries, no exhibit has been included here.
3. During our review of timekeeper entries we noted many charges which refer to “various emails”. We requested that additional detail be provided in future applications. Because we are not making a recommendation for a reduction in the fees for these entries, no exhibit has been included here.
4. During our review we noted the entries that appear to be duplicated and we requested that these entries be reviewed by the firm to determine if they are in fact duplicated. After information provided and discussions with the firm we will not recommend that fees be reduced.


CONCLUSION

Regarding the First Interim Fee Request and the fees and expenses discussed in the previous sections, DFR submits its final report for the First Interim Fee Request of Benesch Friedlander Coplan & Aronoff, LLP as Delaware attorneys to the Official Committee of Unsecured Creditors for compensation for services rendered and reimbursement of expenses for the Period from June 26, 2009 Through August 31, 2009 and recommends the approval of fees in the amount of \$39,434.50 and the reimbursement of expenses in the amount of \$350.59.

Respectfully submitted,

DIRECT FEE REVIEW LLC

By:


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FEE AUDITOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 2nd day of December, 2009.

By: 
W. J. Dryer

SERVICE LIST Notice Parties

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