

SUMMARY OF PREVIOUSLY FILED FEE APPLICATIONS

App No	App Date [Dkt No]	Filing Period	Fees Requested	Expenses Requested	CNO Date [Dkt No]	Fees Approved	Expenses Approved	Approved Reduction
1	08/25/2009 [523]	06/16/2009-07/31/2009	\$95,554.00 ³	\$0.00	9/11/09 [595]	\$95,554.00	\$0.00	\$0.00
2	09/21/2009 [651]	08/01/2009-08/30/2009	\$122,313.00	\$0.00	10/8/2009 [730]	\$122,313.00	\$0.00	\$0.00
3	10/30/2009 [802]	09/01/2009-09/30/2009	\$224,618.50	\$121.41	11/18/09 [954]	\$0.00	\$0.00	\$0.00
Total			\$346,931.50	\$121.41		\$217,867.00	\$0.00	\$0.00

This is the Fourth Monthly Fee Application filed by PricewaterhouseCoopers LLP.

SUMMARY BY PROJECT

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	124.30	\$73,885.00
Income Tax Compliance	164.10	\$54,195.00
Actuarial Evaluation and Other Matters	55.00	\$25,555.00
Subtotal - Tax Advisory Services	343.40	\$153,635.00
Bankruptcy Requirements and Obligations		
Monthly, Interim and Final Fee Applications	17.40	\$4,995.00
Subtotal - Bankruptcy Requirements and Obligations	17.40	\$4,995.00
Total Hours and Compensation	360.80	\$158,630.00

HOURLY FEE SERVICES

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Tax Advisory Services				
George A Famalett	Partner	\$780	5.00	\$3,900.00
Jack A Abraham	Partner	\$780	1.00	\$780.00
Patricia W Pellervo	Partner	\$780	2.00	\$1,560.00
Roger A Feusier	Partner	\$780	30.00	\$23,400.00
Andrea M Dudek	Managing Director	\$650	5.00	\$3,250.00
Kevin L Wick	Managing Director	\$600	29.00	\$17,400.00
Thomas Wade Wilson	Managing Director	\$600	3.00	\$1,800.00
Bret H Balonick	Director	\$550	76.00	\$41,800.00
Matthew A Mandel	Director	\$450	19.20	\$8,640.00
Susan C Baadsgaard	Director	\$550	1.00	\$550.00

³ PwC's first monthly fee application submitted compensation sought as fees incurred during the first monthly fee period, \$247,411.00, less the prepetition retainer, \$151,857.00, or \$95,554.00. PwC agreed to apply the retainer towards to the interim payment amount, as such, PwC has shown the total fees incurred as the amount of compensation sought for the first monthly fee period.

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Derek Nerland	Manager	\$450	6.10	\$2,745.00
Chi Ling Chiu	Senior Associate	\$295	25.00	\$7,375.00
Paul Baldrige Klopping	Senior Associate	\$350	51.60	\$18,060.00
Ali Bakhshandehfard	Associate	\$250	10.00	\$2,500.00
Kazue Mary Nojima	Associate	\$250	27.80	\$6,950.00
Minna Suh	Associate	\$250	31.40	\$7,850.00
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Juan Antonio Rosa	Paraprofessional (Bankruptcy)	\$125	3.20	\$400.00
Subtotal - Bankruptcy Requirements and Obligations			17.40	\$4,995.00
Total Hours and Compensation			360.80	\$158,630.00

EXPENSE SUMMARY

PwC professionals did not incur expenditures during the period.

**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
)	
)	Objection Deadline: December 18, 2009
)	Hearing Date: TBD
)	(Waiver of Local Rule Requested)

**FOURTH MONTHLY APPLICATION OF PRICEWATERHOUSECOOPERS LLP
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND FOR REIMBURSEMENT OF EXPENSES AS TAX ADVISORS TO THE
DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD
FROM OCTOBER 1, 2009 THROUGH OCTOBER 31, 2009**

PricewaterhouseCoopers LLP ("PwC"), tax advisor for the above-captioned debtors and debtors in possession (collectively, "Building Materials Holding Corporation" or the "Debtors"), submits this fourth monthly fee application (the "Application")² for the period from October 1, 2009 through October 31, 2009 seeking (i) compensation in the amount of \$158,630.00 for the reasonable and necessary tax advisory services PwC rendered to the Debtors during the Fee Period; and (ii) reimbursement for the actual and necessary expense PwC incurred during the fee period in the amount of \$0.00. In support of this Application, PwC respectfully states as follows:

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.

² The Debtors submit this Application pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Order Authorizing the Debtors to Retain and Employ PricewaterhouseCoopers, LLP as Tax Advisor Nunc Pro Tunc to the Petition Date, and Waiving Certain Requirements of Local Rule 2016-2 [Docket No. 245] (the "Retention Order"), the Order Pursuant to Sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016 Implementing Certain Procedures for the Interim Compensation and Reimbursement of Professionals, dated July 15, 2009 [Docket No. 201] (the "Interim Compensation Order") and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules").

1. On July 15, 2009, this Court entered the Interim Compensation Order. Pursuant to the procedures set forth in the Interim Compensation Order, professionals may request monthly compensation and reimbursement, and the Notice Parties (as defined in the Interim Compensation Order) may object to such requests. If an objection to a professional's request is not filed and served by the Objection Deadline, the Professional shall file a certificate of no objection with the Court, after which the Debtors shall be authorized to pay each Professional the Actual Interim Payment equal to the lesser of (i) 80% of the fees and 100% of the expenses requested in the Monthly Fee Application (the "Maximum Monthly Payment") or (ii) 80% of the fees and 100% of the expenses not subject to an objection.

- a) On August 24, 2009, PwC submitted its first monthly fee statement for services and expenditures incurred from June 16, 2009 through July 31, 2009, requesting \$247,411.00 in fees, less prepetition retainer, \$151,857.00, and \$0.00 in expenditures ("First Monthly Fee Application").
- b) On September 21, 2009, PwC submitted its second monthly fee statement for services and expenditures incurred from August 1, 2009 through August 30, 2009, requesting \$122,313.00 in fees, and \$0.00 in expenditures ("Second Monthly Fee Application").
- c) On October 30, 2009, PwC submitted its third monthly fee statement for services and expenditures incurred from September 1, 2009 through September 31, 2009, requesting \$224,618.50 in fees, and \$121.41 in expenditures ("Third Monthly Fee Application").

2. PwC is filing the attached fee statement (the "Statement") for compensation for professional services rendered and reimbursement of disbursements made in these cases during the Fee Period. The Statement contains detailed time logs describing the actual and necessary services provided by PwC for the hourly services during the Fee Period, as well as other detailed information required to be included in fee applications. The Statement is comprised of several exhibits which are attached hereto as:

- Exhibit A, provides a summary of the hours and compensation by project;

- Exhibit B, provides the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested; and
- Exhibit C, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity.

REASONABLE AND NECESSARY SERVICES RENDERED BY PWC DURING THE FEE PERIOD

3. This is the fourth monthly application for interim compensation that PwC has filed with the Court in these chapter 11 cases. The following itemization breaks down the services:

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	124.30	\$73,885.00
Income Tax Compliance	164.10	\$54,195.00
Actuarial Evaluation and Other Matters	55.00	\$25,555.00
Subtotal - Tax Advisory Services	343.40	\$153,635.00
Bankruptcy Requirements and Obligations		
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Subtotal - Bankruptcy Requirements and Obligations	17.40	\$4,995.00
Total Hours and Compensation	360.80	\$158,630.00

A. SERVICES RENDERED - TAX ADVISORY SERVICES

4. During the Fee Period, PwC continued to provide support with respect to the IRS proof of claim pertaining to the Joint Committee Review of examination changes and refund amount received. PwC prepared amended state income tax returns pertaining to the federal Revenue Agent Report adjustments. PwC performed research and analysis and provided consultations regarding potential liquidation of operating subsidiaries regarding direct and indirect tax implications. PwC performed research, analysis, and computations regarding state specific stock basis rules, California Deferred Intercompany Stock Account analysis, and Texas cost of good adjustments for Texas gross receipts tax. PwC further analyzed loss limitation rules upon emergence from bankruptcy and proposed legislation pertaining to extended net operating

loss carryback. PwC participated in calls with BMHC management and creditor advisors regarding maximization of tax attributes and cash tax position upon emergence from bankruptcy.

B. SERVICES RENDERED - BANKRUPTCY REQUIREMENTS AND OBLIGATIONS

5. Monthly, Interim and Final Fee Application- PwC professionals performed consultations regarding appropriate daily time disclosure of work performed and expenses incurred and additional considerations for the review of all time and expenses prior to being submitted to the Court for reimbursement, as well as preparation of the third monthly fee application (September 1, 2009 through September 30, 2009). PwC also worked with Debtors Counsel on the interim fee application submission.

6. PwC charged and now requests those fees that are reasonable and customary in this marketplace for similar chapter 11 cases. The compensation structure (e.g. fixed-fee and hourly rates) and the summaries provided represent customary fees and rates that are routinely billed to PwC's many clients. Based on the compensation structure and the services performed by each individual during the Fee Period, the total reasonable value of such services rendered during the Fee Period is \$158,630.00. PwC tax and advisory professionals expended a total of 360.80 hours working on these chapter 11 cases during the Fee Period. PwC's blended hourly rate for the services provided during the Fee Period is \$439.66. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of these chapter 11 cases; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

7. In addition, the Statement: (a) identifies the individuals who rendered services in each subject matter (as defined below); (b) describes each activity or service that each individual performed; and (c) states the number of hours (in half-hour increments, as approved in the

Retention Order) spent by each individual providing the hourly services.

8. To the best of PwC's knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, Local Rule 2016-2 and the Interim Compensation Order.

RELIEF REQUESTED RETENTION AND CONTINUING DISINTERESTEDNESS OF PwC

9. The Retention Order authorized the Debtors to retain PwC as its tax advisor effective as of the Petition Date in connection with these chapter 11 cases and all related matters. The Debtors are authorized to compensate PwC in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the U.S. Trustee and such other procedures as may be fixed by order of the Court.

10. Except as otherwise disclosed in the *Declaration of Roger A. Feusier in Support of Debtors' Application Pursuant to Sections 327(a) And 328(a) of the Bankruptcy Code For an Order Authorizing the Debtors to Retain and Employ PricewaterhouseCoopers LLP as Tax Advisor Nunc Pro Tunc to the Petition Date, and Waiving Certain Requirements of Local Rule 2016-2* (the "Declaration") filed on June 26, 2009 [Docket No.101], to the best of PwC's knowledge, PwC does not hold or represent any interest adverse to the Debtors or their estates and is a disinterested person as defined in section 101(14) of the Bankruptcy Code.

11. PwC may have represented, may currently represent or in the future may represent parties in interest in connection with matters unrelated to the Debtors in these chapter 11 cases. PwC disclosed its connections to parties in interest that it has been able to ascertain using its reasonable efforts in the Declaration. If PwC becomes aware of material new information related to these chapter 11 cases, PwC will file a supplemental declaration with the

Court.

12. During the Fee Period, PwC performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person.

13. Except as provided herein or in the application to retain PwC, PwC has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with these chapter 11 cases.

14. Pursuant to Bankruptcy Rule 201(b), PwC has not shared , nor has PwC agreed to share (a) any compensation it received or may received with another person other than with the partners, counsel and associates of PwC or (b) any compensation another person or party received or may receive.

REPRESENTATIONS

15. Although every effort has been made to include all fees and expenses incurred during the Fee Period, some fees and expenses might not be included in this Application due to delays caused by accounting and processing time and receipt of invoices for expenses and/or preparation of the fee application during the Fee Period. PwC reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Interim Compensation Order and any other orders of the Court.

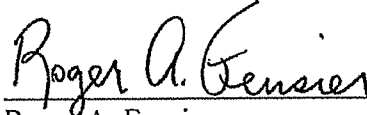
16. In summary, by this Application, PwC requests interim payment of compensation for fees and expenses in the total amount of \$126,904.00 consisting of: (a) \$126,904.00 which is 80% of the fees, \$158,630.00 incurred by the Debtors for reasonable and necessary professional

services rendered by PwC; and (b) \$0.00 for actual and necessary costs and expenses.

WHEREFORE, PwC requests that it be allowed reimbursement for its fees and expenses incurred during the Fee Period and that such fees and expenses be paid as administrative expenses of the Debtors' estates.

Dated: December 2, 2009

PRICEWATERHOUSECOOPERS LLP



Roger A. Feusier

Three Embarcadero Center

San Francisco, CA 94111-4004

Telephone (415) 498-6060

Facsimile (415) 498-5156

Tax Advisor for the Debtors and Debtors in Possession

Schedule of Exhibits

SERVICES RENDERED

- Exhibit A, provides a summary of the hours and compensation by project;

SERVICES RENDERED - HOURLY RATE BASED FEES

- Exhibit B, provides the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested;
- Exhibit C, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity.

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

In re:

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

Debtors.

Chapter 11

Case No. 09-12074 (KJC)

Jointly Administered

Objection Deadline: December 18, 2009 at 4:00 p.m. (ET)
Hearing Date: To Be Determined

NOTICE OF APPLICATION

TO: (I) The Office of the United States Trustee for the District of Delaware; (II) Counsel to the Official Committee of Unsecured Creditors; (III) Counsel to Wells Fargo Bank, as Agent Under the Prepetition Credit Facility and the DIP Facility (as Defined in the Chapter 11 Plan Filed by the Debtors in These Cases); (IV) the Fee Auditor; and (V) All Parties That Have Requested Notice Pursuant to Rule 2002 of the Federal Rules of Bankruptcy Procedure.

PLEASE TAKE NOTICE that the **Fourth Monthly Application of PricewaterhouseCoopers LLP for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Advisor to the Debtors and Debtors in Possession for the Period from October 1, 2009 Through October 31, 2009** (the "Application") has been filed with the United States Bankruptcy Court for the District of Delaware. The Application seeks interim allowance of fees in the amount of \$158,630.00 and expenses in the amount of \$0.00.

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, must be filed on or before **December 18, 2009 at 4:00 p.m. (ET)** (the "Objection Deadline") with the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that at the same time, you must also serve a copy of the objection so as to be received by the following on or before the Objection Deadline: (i) the Debtors: Building Materials Holding Corporation, 720 Park Boulevard, Suite

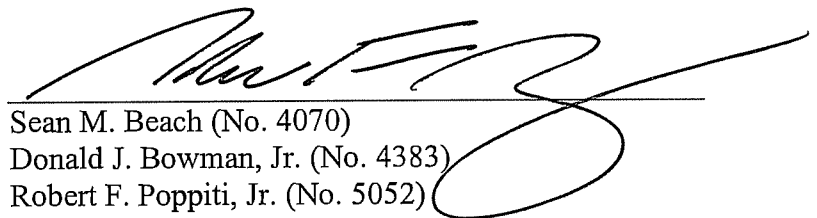
¹ If applicable, the Debtors, along with the last four digits of each Debtor's tax identification number, and chapter 11 case number, are as follows: Building Materials Holding Corporation (4269) Case No. 09-12074, BMC West Corporation (0454) Case No. 09-12075, SelectBuild Construction, Inc. (1340) Case No. 09-12076, SelectBuild Northern California, Inc. (7579) Case No. 09-12077, Illinois Framing, Inc. (4451) Case No. 09-12078, C Construction, Inc. (8206) Case No. 09-12079, TWF Construction, Inc. (3334) Case No. 09-12080, H.N.R. Framing Systems, Inc. (4329) Case No. 09-12081, SelectBuild Southern California, Inc. (9378) Case No. 09-12082, SelectBuild Nevada, Inc. (8912) Case No. 09-12083, SelectBuild Arizona, LLC (0036) Case No. 09-12084, and SelectBuild Illinois, LLC (0792) Case No. 09-12085. The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

200, Boise, ID 83712 (Attn.: Paul S. Street); (ii) counsel to the Debtors: (a) Gibson, Dunn & Crutcher LLP, 200 Park Avenue, New York, NY 10166 (Attn.: Michael A. Rosenthal and Matthew K. Kelsey) and (b) Young Conaway Stargatt & Taylor, LLP, The Brandywine Building, 1000 West Street, 17th Floor, Wilmington, DE 19801 (Attn.: Sean M. Beach and Robert F. Poppiti, Jr.); (iii) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801 (Attn.: Joseph J. McMahon, Jr.); (iv) counsel to the Official Committee of Unsecured Creditors: (a) Arent Fox, LLP, 1050 Connecticut Avenue, NW, Washington, DC 20036-5339 (Attn.: Christopher J. Giaimo and Katie A. Lane) and (b) Benesch, Friedlander, Coplan & Aronoff LLP, 222 Delaware Avenue, Suite 801, Wilmington, DE 19801 (Attn.: Bradford J. Sandler); and (v) counsel to Wells Fargo Bank, as agent under the Prepetition Credit Facility and the DIP Facility (as defined in the chapter 11 plan filed by the Debtors in these cases): (a) Paul, Hastings, Janofsky & Walker LLP, 55 Second Street, Twenty-Fourth Floor, San Francisco, CA 94105 (Attn.: Kevin B. Fisher) and (b) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, DE 19801 (Attn.: Paul N. Heath).

PLEASE TAKE FURTHER NOTICE THAT PURSUANT TO THE ORDER ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR PROFESSIONALS [DOCKET NO. 201], IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURE, THE DEBTORS WILL BE AUTHORIZED TO PAY 80% OF THE REQUESTED FEES AND 100% OF THE REQUESTED EXPENSES WITHOUT FURTHER ORDER OF THE COURT. ONLY IF AN OBJECTION IS PROPERLY AND TIMELY FILED IN ACCORDANCE WITH THE ABOVE PROCEDURE WILL A HEARING BE HELD ON THE APPLICATION. ONLY THOSE PARTIES TIMELY FILING AND SERVING OBJECTIONS WILL RECEIVE NOTICE AND BE HEARD AT SUCH HEARING.

Dated: Wilmington, Delaware
December 3, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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Robert F. Poppiti, Jr. (No. 5052)
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----and----

GIBSON, DUNN & CRUTCHER LLP
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Matthew K. Kelsey (admitted *pro hac vice*)
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ATTORNEYS FOR THE DEBTORS
AND DEBTORS-IN-POSSESSION

PricewaterhouseCoopers LLP - Tax Advisor

Summary of Hours and Compensation by Project

For the Period October 1, 2009 through October 31, 2009

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	124.30	\$73,885.00
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BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074) Exhibit B
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BUILDING MATERIALS HOLDING CORPORATION, et. al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period October 1, 2009 through October 31, 2009

<u>Date</u>	<u>Name</u>	<u>Position</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Compensation</u>	<u>Total</u>
Tax Advisory Services							
Income Tax Consulting							
9/24/2009	Andrea M Dudek	Managing Director	1009H001: Review of BMHC's Supplemental Executive Retirement Plan (SERP), SERP documentation provided by BMHC. Focus of documentation review was to gain an understanding on the life insurance portion of the SERP.	\$650.00	1.00	\$650.00	
9/25/2009	Andrea M Dudek	Managing Director	1009H002: Preparation of summary memo documenting understanding of the BMHC proposed Supplemental Employee Retirement Plan ("SERP").	\$650.00	2.00	\$1,300.00	
10/1/2009	Andrea M Dudek	Managing Director	1009H003: Review of Supplemental Executive Retirement Plan ("SERP") proposal provided by BMHC to determine the tax impact on the Company and participants in the SERP.	\$650.00	1.00	\$650.00	
10/1/2009	Bret H Balonick	Director	1009H004: State tax return RAR research regarding in process refunds, requirements to notify states, interaction between state penalty provisions and bankruptcy stay on payments, strategy for 2008 adjustments involving amended returns versus future adjust	\$550.00	4.00	\$2,200.00	
10/1/2009	Roger A Feusier	Partner	1009H005: Discussion with Andrea Dudek (PwC) regarding supplemental executive retirement plan ("SERP") alternatives.	\$780.00	1.00	\$780.00	
10/1/2009	Roger A Feusier	Partner	1009H006: Supplemental Executive Retirement Plan ("SERP") planning for emergence from bankruptcy.	\$780.00	1.00	\$780.00	
10/2/2009	Bret H Balonick	Director	1009H007: Review of each state's respective tax return; states included in detailed review as a result of receipt of RAR were the following: Colorado, Kentucky, Mississippi and Pennsylvania.	\$550.00	5.00	\$2,750.00	
10/2/2009	Roger A Feusier	Partner	1009H008: Reassess impact of plan of reorganization on BMHC tax positions.	\$780.00	2.00	\$1,560.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period October 1, 2009 through October 31, 2009

Exhibit C

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/2/2009	Roger A Feusier	Partner	1009H009: Review federal Revenue Agent Reports ("RAR") to initial states, Power of Attorney and tactics regarding proof of claims to come.	\$780.00	1.00	\$780.00	
10/5/2009	Andrea M Dudek	Managing Director	1009H010: Revise Supplemental Executive Retirement Plan ("SERP") summary memo to include additional facts and circumstances not known at time of initial preparation. Preparing/sending summary email and SERP summary memo to Brad Armitage (BMHC client conta	\$650.00	1.00	\$650.00	
10/5/2009	Bret H Balonick	Director	1009H011: Call with Brad Armitage (BMHC) regarding amended state tax returns and review of Power of Attorney ("POA") documentation for the following states: Colorado, Kentucky, Mississippi and Pennsylvania.	\$550.00	3.00	\$1,650.00	
10/5/2009	Paul J Crosbie	Associate	1009H012: Follow up review BMHC's amended plan of reorganization to determine changes made from the original version.	\$250.00	1.00	\$250.00	
10/6/2009	Bret H Balonick	Director	1009H013: Performing sales and use tax research as requested by Brad Armitage (BMHC) for sales and use tax assessment related to bankruptcy proceedings.	\$550.00	3.50	\$1,925.00	
10/6/2009	Roger A Feusier	Partner	1009H014: Review of Joint Committee report status and developing strategy for next steps.	\$780.00	0.50	\$390.00	
10/8/2009	Bret H Balonick	Director	1009H015: Review of Montana state tax issues and amended state of Montana tax return.	\$550.00	4.00	\$2,200.00	
10/8/2009	Paul J Crosbie	Associate	1009H016: Read BMHC amended plan for changes that could effect the tax advice we previously gave BMHC.	\$250.00	4.00	\$1,000.00	
10/8/2009	Roger A Feusier	Partner	1009H017: Review status of amended reorganization plan and review the impact of the amended plan on Internal Revenue Code Section 382 opinions previously provided to BMHC.	\$780.00	1.00	\$780.00	

BUILDING MATERIALS HOLDING CORPORATION, et. al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period October 1, 2009 through October 31, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/8/2009	Roger A Feusier	Partner	1009H018: Review state of Montana carry back issues .5 hours. Review BMHC's claim for \$500K refund from the state of Montana.	\$780.00	1.00	\$780.00	
10/9/2009	Bret H Balonick	Director	1009H019: Follow up call with Paul Street (BMHC) to discuss Internal Revenue Service ("IRS") Joint Committee review.	\$550.00	3.00	\$1,650.00	
10/9/2009	Paul J Crosbie	Associate	1009H020: Analyze amended BMHC plan for affect on previous advice we (PwC) had given them (BMHC).	\$250.00	1.00	\$250.00	
10/9/2009	Roger A Feusier	Partner	1009H021: Execution of power of attorney relating to revenue agent report amended returns.	\$780.00	1.00	\$780.00	
10/9/2009	Roger A Feusier	Partner	1009H022: Analysis of BMHC amended plan of reorganization and impact of plan on debt cancellation.	\$780.00	1.50	\$1,170.00	
10/12/2009	Bret H Balonick	Director	1009H023: Review of policy on release of information to non-client personnel and discussion with quality and risk management regarding approach.	\$550.00	3.50	\$1,925.00	
10/12/2009	Paul J Crosbie	Associate	1009H024: Saving new documentation received from BMHC into internal firm document management system.	\$250.00	1.30	\$325.00	
10/12/2009	Roger A Feusier	Partner	1009H025: Review of impact of new financing issues on section 382 opinion, joint committee review status update; research regarding unsecured creditors requirements pertaining to loss limitation.	\$780.00	1.00	\$780.00	
10/12/2009	Roger A Feusier	Partner	1009H026: Review tax model workpapers.	\$780.00	1.00	\$780.00	
10/13/2009	Roger A Feusier	Partner	1009H027: Review of Joint Committee status.	\$780.00	1.00	\$780.00	
10/13/2009	Roger A Feusier	Partner	1009H028: Call with Paul Street (BMHC) regarding unsecured creditors communication requests.	\$780.00	1.50	\$1,170.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period October 1, 2009 through October 31, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/13/2009	Thomas Wade Wilson	Managing Director	1009H029: Call to IRS Joint Committee with Bill Smartt (BMHC) and Bret Balonick (PwC).	\$600.00	0.50	\$300.00	
10/14/2009	Bret H Balonick	Director	1009H030: Review of property listing to determine impacted states and filings.	\$550.00	3.50	\$1,925.00	
10/14/2009	Roger A Feusier	Partner	1009H031: Review of Joint Committee status.	\$780.00	0.50	\$390.00	
10/14/2009	Thomas Wade Wilson	Managing Director	1009H032: Discussions with IRS Joint Committee, Bill Smartt (BMHC) and Bret Balonick (PwC).	\$600.00	0.50	\$300.00	
10/15/2009	Bret H Balonick	Director	1009H033: Performing research of Treasury Regulation Section 1502-13 to gain understanding of deferred intercompany transactions, tax impact on excess loss account, tax impact on California deferred intercompany stock account, and other related items appl	\$550.00	4.50	\$2,475.00	
10/16/2009	Bret H Balonick	Director	1009H034: Performing research and summarizing findings regarding triggering of state deferred tax amounts, indirect taxes, and possible usage of a single member LLC to retain state licensing.	\$550.00	4.00	\$2,200.00	
10/16/2009	Patricia W Pellervo	Partner	1009H035: Analysis of deconsolidation/reconsolidation due to changes in understanding of BMHC facts and circumstances.	\$780.00	1.00	\$780.00	
10/19/2009	Bret H Balonick	Director	1009H036: Call with Brad Armitage (BMHC) regarding Texas franchise tax filing issues, due date, change in federal tax return, and IRS Revenue Agent Report.	\$550.00	3.50	\$1,925.00	
10/19/2009	Roger A Feusier	Partner	1009H037: Review of slide deck regarding alternative minimum tax issues.	\$780.00	1.00	\$780.00	
10/19/2009	Roger A Feusier	Partner	1009H038: Research of potential lender structure issues upon deconsolidation for federal income tax purposes.	\$780.00	1.00	\$780.00	

BUILDING MATERIALS HOLDING CORPORATION, et. al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period October 1, 2009 through October 31, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/19/2009	Roger A Feusier	Partner	1009H039: Review of state tax amended returns and status updates for the following states: Colorado, Kentucky, Mississippi and Pennsylvania..	\$780.00	1.00	\$780.00	
10/19/2009	Thomas Wade Wilson	Managing Director	1009H040: Discussion with Joint Committee Reviewer.	\$600.00	1.00	\$600.00	
10/20/2009	Bret H Balonick	Director	1009H041: Performing research of applicable Internal Revenue Code Sections, US Treasury Regulation Sections, US case law, and US federal tax treatises regarding liquidating events and deconsolidation events for US Federal Income Tax purposes. Issues consi	\$550.00	4.00	\$2,200.00	
10/20/2009	Patricia W Pellervo	Partner	1009H042: Discussion with Brad Armitage (BMHC) regarding potential issues from a direct and indirect tax perspective regarding LLC conversion to corporate form.	\$780.00	1.00	\$780.00	
10/20/2009	Roger A Feusier	Partner	1009H043: Perform analysis deconsolidation issues with unsecured momentary subsidiary ownership.	\$780.00	1.00	\$780.00	
10/20/2009	Roger A Feusier	Partner	1009H044: Review of preliminary analysis regarding California deferred intercompany transaction triggers from unsecured creditors plan (Deferred Intercompany Stock Account issues).	\$780.00	2.00	\$1,560.00	
10/21/2009	Bret H Balonick	Director	1009H045: Review of hours incurred for work performed to date 10/21/2009 related to bankruptcy proceedings. Review of descriptions of work performed to date 10/21/2009 related to bankruptcy proceedings and comparison of actual hours to budgeted hours in p	\$550.00	1.00	\$550.00	
10/21/2009	Roger A Feusier	Partner	1009H046: In depth analysis of unsecured creditors plan and deconsolidation issues based on further understanding of BMHC's facts and circumstances.	\$780.00	1.00	\$780.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period October 1, 2009 through October 31, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/22/2009	Bret H Balonick	Director	1009H047: Call with Paul Street (BMHC) regarding status of unsecured creditor claims, and IRS status update.	\$550.00	2.50	\$1,375.00	
10/22/2009	Roger A Feusier	Partner	1009H048: Review of cash tax model.	\$780.00	1.00	\$780.00	
10/22/2009	Roger A Feusier	Partner	1009H049: Drafting email to Brad Armitage (BMHC) regarding Alternative Minimum Tax basis adjustment analysis required to be performed by PwC.	\$780.00	1.00	\$780.00	
10/22/2009	Roger A Feusier	Partner	1009H050: Follow up with Bill Smartt (BMHC) regarding analysis required if unsecured creditors demands met and potential deconsolidation issues.	\$780.00	0.50	\$390.00	
10/22/2009	Thomas Wade Wilson	Managing Director	1009H051: Discussion with Joint Committee Reviewer.	\$600.00	1.00	\$600.00	
10/23/2009	Bret H Balonick	Director	1009H052: Research, analysis, and call with Brad Armitage (BMHC) regarding cash tax projections and impact of liquidation strategy on direct and indirect taxes.	\$550.00	3.00	\$1,650.00	
10/26/2009	Bret H Balonick	Director	1009H053: Call with Brad Armitage (BMHC) regarding state of Texas Franchise Tax return and review of the Company's trial balance, provided by Brad Armitage (BMHC) with respect to Texas adjusted cost of goods methodology.	\$550.00	3.00	\$1,650.00	
10/26/2009	Bret H Balonick	Director	1009H054: Call with B. Armitage (BMHC) regarding Texas return issues. Review of trial balance with respect to Texas adjusted cost of goods methodology. Review of Texas law with respect to add back of intangible deductions.	\$550.00	3.00	\$1,650.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period October 1, 2009 through October 31, 2009

<u>Date</u>	<u>Name</u>	<u>Position</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Compensation</u>	<u>Total</u>
10/27/2009	Bret H Balonick	Director	1009H055: Meetings with team to start up liquidation project and review state tax progress, calls with P. Street (BMHC) regarding proposed legislation for NOL carryback, calls with B. Armitage and E. Beem (BMHC) to discuss cash tax projections.	\$550.00	5.50	\$3,025.00	
10/27/2009	Paul J Crosbie	Associate	1009H056: Provide workpapers for amended 2008 Texas tax return review.	\$250.00	1.00	\$250.00	
10/27/2009	Roger A Feusier	Partner	1009H057: Review of California deferred intercompany stock account issue..	\$780.00	1.00	\$780.00	
10/28/2009	Bret H Balonick	Director	1009H058: Federal liquidation research and review, review of IRC section 108 options if NOL is carried back, calls with B. Armitage (BMHC) to discuss results.	\$550.00	5.00	\$2,750.00	
10/28/2009	Roger A Feusier	Partner	1009H059: Review state Revenue Agent Report ("RAR") reporting status.	\$780.00	0.50	\$390.00	
10/28/2009	Roger A Feusier	Partner	1009H060: Edit memo to Paul Street (BMHC) regarding revised creditors plan and impacts on Net Operating Loss ("NOL"), cash taxes, Net Unrealized Built-in Loss ("NUBIL") and Alternative Minimum Tax ("AMT").	\$780.00	1.00	\$780.00	
10/28/2009	Roger A Feusier	Partner	1009H061: Review of California stock basis calculation.	\$780.00	1.00	\$780.00	
10/29/2009	Bret H Balonick	Director	1009H062: Review of 108 and 382 model changes, cash tax projection review and discussion with P. Street (BMHC), call with B. Smartt (BMHC) regarding IRS status update.	\$550.00	4.50	\$2,475.00	
10/29/2009	Roger A Feusier	Partner	1009H063: Review Revenue Agent Report ("RAR") submissions and forms to various state authorities.	\$780.00	1.50	\$1,170.00	
10/29/2009	Roger A Feusier	Partner	1009H064: Analysis of staffing on Deferred Intercompany Stock Arrangement ("DISA") project.	\$780.00	0.50	\$390.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period October 1, 2009 through October 31, 2009

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10/30/2009	Bret H Balonick	Director	1009H065: Calls with IRS service team to follow up on joint committee review status, review of state tax filings, review of power of attorneys .	\$550.00	3.00	\$1,650.00	
Subtotal - Hours and Compensation for Income Tax Consulting					124.30	\$73,885.00	
Income Tax Compliance							
9/19/2009	George A Famalett	Partner	1009H066: Review of state tax filings and review of federal adjustment impact to state returns.	\$780.00	5.00	\$3,900.00	
10/1/2009	Matthew A Mandel	Director	1009H067: State tax code follow up.	\$450.00	1.00	\$450.00	
10/1/2009	Paul Baldrige Klopping	Senior Associate	1009H068: Preparing Delaware, Arizona Pennsylvania and Louisiana state tax returns.	\$350.00	6.00	\$2,100.00	
10/2/2009	Derek Nerland	Manager	1009H069: Review of state tax returns.	\$450.00	2.50	\$1,125.00	
10/2/2009	Matthew A Mandel	Director	1009H070: Analysis of Revenue Agent Report ("RAR") and follow up call with Brad Armitage (BMHC).	\$450.00	4.00	\$1,800.00	
10/2/2009	Paul Baldrige Klopping	Senior Associate	1009H071: Making adjustments to calculations related to Revenue Agent Reports ("RAR") and drafting memos and letters related to Revenue Agent Report ("RAR") adjustments.	\$350.00	5.00	\$1,750.00	
10/4/2009	Matthew A Mandel	Director	1009H072: Coordinate with State and Local Tax team (PwC) regarding timing of deliverables and filing instructions for tax returns.	\$450.00	0.20	\$90.00	
10/5/2009	Ali Bakhshandehfard	Associate	1009H072: Prepare state of Montana Tax Liability adjustment based on Revenue Agent Report ("RAR") adjustments.	\$250.00	4.50	\$1,125.00	
10/5/2009	Ali Bakhshandehfard	Associate	1009H073: Prepare Excel spreadsheet to compare and analyze apportionment factors in different states by entity.	\$250.00	4.50	\$1,125.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period October 1, 2009 through October 31, 2009

Exhibit C

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/5/2009	Matthew A Mandel	Director	1009H074: Revisions to tax forms based on discussions with Brad Armitage (BMHC) on 10/2/2009.	\$450.00	1.60	\$720.00	
10/5/2009	Paul Baldrige Klopping	Senior Associate	1009H075: Reviewing state of Montana tax return.	\$350.00	3.70	\$1,295.00	
10/6/2009	Ali Bakhshandehfard	Associate	1009H076: Preparation of state registration filing instructions.	\$250.00	1.00	\$250.00	
10/6/2009	Matthew A Mandel	Director	1009H077: Discussion with Brad Armitage (BMHC) regarding Power of Attorney ("POA").	\$450.00	0.30	\$135.00	
10/6/2009	Paul Baldrige Klopping	Senior Associate	1009H078: Review of apportionment factors.	\$350.00	3.00	\$1,050.00	
10/6/2009	Rakhal Bhalla	Associate	1009H078: Updated Federal tax conformity chart.	\$250.00	3.00	\$750.00	
10/6/2009	Rakhal Bhalla	Associate	1009H079: Prepared Revenue Agent Report schedules for the state of California tax return.	\$250.00	2.50	\$625.00	
10/7/2009	Matthew A Mandel	Director	1009H080: Coordination with Brad Armitage (BMHC) regarding delivery of tax returns and Revenue Agent Report ("RAR") materials.	\$450.00	1.00	\$450.00	
10/7/2009	Paul Baldrige Klopping	Senior Associate	1009H081: Analysis of POA forms.	\$350.00	3.00	\$1,050.00	
10/7/2009	Rakhal Bhalla	Associate	1009H082: Finalized state of California tax return. Prepared Revenue Agent Report ("RAR") worksheet.	\$250.00	3.00	\$750.00	
10/8/2009	Kazuo Mary Nojima	Associate	1009H083: Preparation of responses to Revenue Agent Report ("RAR").	\$250.00	3.00	\$750.00	
10/8/2009	Matthew A Mandel	Director	1009H084: Preparing state of Montana tax return proposal.	\$450.00	1.70	\$765.00	
10/8/2009	Minna Suh	Associate	1009H085: Review of risk management checklist for work related to Revenue Agent Report ("RAR").	\$250.00	1.00	\$250.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period October 1, 2009 through October 31, 2009

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10/8/2009	Paul Baldrige Klopping	Senior Associate	1009H086: Prepare edits to state of Montana tax return.	\$350.00	3.00	\$1,050.00	
10/9/2009	Kazue Mary Nojima	Associate	1009H087: Preparation of tax adjustment workbook for the following states: 1) Arizona, 2) Florida, 3) Louisiana.	\$250.00	6.00	\$1,500.00	
10/9/2009	Matthew A Mandel	Director	1009H088: State of Montana tax return follow up.	\$450.00	0.40	\$180.00	
10/9/2009	Minna Suh	Associate	1009H089: Incorporating Revenue Agent Report adjustments for Oregon, Nebraska, and Utah tax returns.	\$250.00	5.00	\$1,250.00	
10/12/2009	Kazue Mary Nojima	Associate	1009H090: Preparing Revenue Agent Report ("RAR") workbook for Louisiana 2 hours. Preparing Internal Revenue Code Conformity Chart 1 hour.	\$250.00	3.00	\$750.00	
10/12/2009	Matthew A Mandel	Director	1009H091: Power of attorney review for states.	\$450.00	1.00	\$450.00	
10/12/2009	Minna Suh	Associate	1009H092: Review of Revenue Agent Report ("RAR") adjustment. Preparation of RAR adjustments for tax returns for the following states: Oregon, Nebraska and Utah.	\$250.00	5.00	\$1,250.00	
10/12/2009	Paul Baldrige Klopping	Senior Associate	1009H093: Answering questions regarding Revenue Agent Report adjustments from Brad Armitage (BMHC).	\$350.00	1.00	\$350.00	
10/13/2009	Matthew A Mandel	Director	1009H094: Finalization of state of Montana tax returns.	\$450.00	0.70	\$315.00	
10/13/2009	Paul Baldrige Klopping	Senior Associate	1009H095: Reviewing of state tax filings as directed by Matt Mandel (PwC) for the following states: Nebraska, Louisiana, Utah, Oregon, Arizona, and Florida.	\$350.00	3.00	\$1,050.00	
10/14/2009	Matthew A Mandel	Director	1009H096: Review of time and budget for Revenue Agent Report ("RAR") project.	\$450.00	0.50	\$225.00	
10/14/2009	Minna Suh	Associate	1009H097: Review of Revenue Agent Report ("RAR") workbook and updating the RAR workbook and incorporate review notes into workbook.	\$250.00	6.00	\$1,500.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

PricewaterhouseCoopers LLP - Tax Advisor

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For the Period October 1, 2009 through October 31, 2009

Exhibit C

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/14/2009	Rakhal Bhalla	Associate	1009H098: Clearing review comments related to state tax returns for the following states: Louisiana and Florida.	\$250.00	1.50	\$375.00	
10/15/2009	Matthew A Mandel	Director	1009H099: Reviewing Revenue Agent Report ("RAR") adjustments for states.	\$450.00	0.50	\$225.00	
10/15/2009	Minna Suh	Associate	1009H100: Transmittal of Revenue Agent Report ("RAR") review..	\$250.00	4.80	\$1,200.00	
10/15/2009	Paul Baldrige Klopping	Senior Associate	1009H101: Final review of state tax filings as directed by Matt Mandel (PwC) for the following states: Nebraska, Louisiana, Utah, Oregon, Arizona, and Florida.	\$350.00	3.00	\$1,050.00	
10/15/2009	Rakhal Bhalla	Associate	1009H102: Cleared review comments related to state of Arizona tax return.	\$250.00	1.50	\$375.00	
10/16/2009	Paul Baldrige Klopping	Senior Associate	1009H103: Reviewing Delaware, Arizona, and Pennsylvania tax returns.	\$350.00	1.00	\$350.00	
10/19/2009	Kazue Mary Nojima	Associate	1009H104: Power of Attorney completion and execution for the following states: Arizona, Florida, Louisiana, and Idaho.	\$250.00	2.50	\$625.00	
10/19/2009	Matthew A Mandel	Director	1009H105: Revenue agent report ("RAR") project update - emailing report to Bret Balonick (PwC).	\$450.00	0.50	\$225.00	
10/19/2009	Paul Baldrige Klopping	Senior Associate	1009H106: Reviewing the Pennsylvania amended return forms for 2005, 2006, and 2007. Review of information request sent from the state of Mississippi. Reviewing response letters to state of Pennsylvania and state of Mississippi regarding their respective r	\$350.00	4.00	\$1,400.00	
10/19/2009	Rakhal Bhalla	Associate	1009H107: Updated Revenue Agent Report workbook for the state of Idaho.	\$250.00	0.50	\$125.00	
10/21/2009	Kazue Mary Nojima	Associate	1009H108: Prepare state of Pennsylvania supplemental tax return forms.	\$250.00	2.80	\$700.00	

BUILDING MATERIALS HOLDING CORPORATION, et. al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor**Details of Hours and Compensation by Project and Date - Hourly Professional Services****For the Period October 1, 2009 through October 31, 2009**

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/21/2009	Paul Baldrige Klopping	Senior Associate	1009H109: Review state of Pennsylvania tax return.	\$350.00	1.00	\$350.00	
10/22/2009	Kazue Mary Nojima	Associate	1009H110: Prepare amended tax returns for the following states: 1) Connecticut, 2) New England and 3) Kentucky.	\$250.00	6.00	\$1,500.00	
10/22/2009	Paul Baldrige Klopping	Senior Associate	1009H111: Review of state tax returns for the following states: Louisiana, Nebraska, Florida, and Idaho 1 hour. Revising response letters to the following states: Louisiana, Nebraska, Florida, and Idaho. Review of Power of Attorney "POA" for the following	\$350.00	4.00	\$1,400.00	
10/23/2009	Kazue Mary Nojima	Associate	1009H112: Making changes to amended tax returns based on review notes.	\$250.00	1.50	\$375.00	
10/23/2009	Matthew A Mandel	Director	1009H113: Review of Texas statute of limitations issue and potential for extension.	\$450.00	0.50	\$225.00	
10/23/2009	Paul Baldrige Klopping	Senior Associate	1009H114: Reviewing the Revenue Agent Request ("RAR") workpapers for the following states: Arizona, Connecticut, and Utah. Reviewing response letters to the following states: Arizona, Connecticut, and Utah. Preparing the state of Connecticut Power of Attorney	\$350.00	5.00	\$1,750.00	
10/25/2009	Matthew A Mandel	Director	1009H115: Review cost of goods calculation for Texas franchise tax return.	\$450.00	0.20	\$90.00	
10/26/2009	Matthew A Mandel	Director	1009H116: Follow up with Kazue Nojima regarding Texas cost of goods sold.	\$450.00	2.50	\$1,125.00	
10/26/2009	Minna Suh	Associate	1009H117: Review of Revenue agent report adjustments for the following states: Arizona, Delaware and Washington DC.	\$250.00	1.00	\$250.00	
10/26/2009	Paul Baldrige Klopping	Senior Associate	1009H118: Review of state tax return workpapers.	\$350.00	4.00	\$1,400.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)**Exhibit C****PricewaterhouseCoopers LLP - Tax Advisor****Details of Hours and Compensation by Project and Date - Hourly Professional Services****For the Period October 1, 2009 through October 31, 2009**

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/26/2009	Susan C Baadsgaard	Director	1009H119: Review of state of Idaho tax returnand preparation of list for request of additional documentation to be sent to Brad Armitage (BMHC) for the return.	\$550.00	1.00	\$550.00	\$550.00
10/27/2009	Derek Nerland	Manager	1009H120: Responding to questions regarding Texas and Michigan apportionment factors.	\$450.00	2.30	\$1,035.00	\$1,035.00
10/27/2009	Matthew A Mandel	Director	1009H121: Review of Texas Franchise Tax issues.	\$450.00	0.10	\$45.00	\$45.00
10/27/2009	Minna Suh	Associate	1009H122: Review of Revenue Agent Report ("RAR") adjustment for the following states: Arizona, Delaware and Washington DC.	\$250.00	2.60	\$650.00	\$650.00
10/28/2009	Derek Nerland	Manager	1009H123: Review of state of Tennessee issue regarding federal adjustments.	\$450.00	1.30	\$585.00	\$585.00
10/28/2009	Matthew A Mandel	Director	1009H124: Reviewing LLC Conversion procedures and workpapers. Preparing an outline of findings related to LLC Conversion procedures.	\$450.00	1.20	\$540.00	\$540.00
10/28/2009	Paul Baldrige Klopping	Senior Associate	1009H125: Responding to review comments related to the Revenue Agent Report ("RAR") adjustments provided by Brad Armitage (BMHC).	\$350.00	0.70	\$245.00	\$245.00
10/29/2009	Matthew A Mandel	Director	1009H126: Discussion with Bret Balonick (PwC) regarding LLC conversion project and the direct tax consequences of the LLC conversion.	\$450.00	1.30	\$585.00	\$585.00
10/29/2009	Paul Baldrige Klopping	Senior Associate	1009H127: Preparation of calculations for deferred intercompany stock account project by looking for stock basis information in internal document management system .7 hours. Generating email it Brad Armitage (BMHC) regarding the Deferred Intercompany Stoc	\$350.00	1.20	\$420.00	\$420.00
10/30/2009	Kazue Mary Nojima	Associate	1009H128: Preparing Revenue Agent Report ("RAR") packages.	\$250.00	3.00	\$750.00	\$750.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period October 1, 2009 through October 31, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/30/2009	Minna Suh	Associate	1009H129: Review of Revenue Agent Report ("RAR") adjustment for 90 day states: Arizona, Delaware, and Washington DC.	\$250.00	6.00	\$1,500.00	
Subtotal - Hours and Compensation for Income Tax Compliance				164.10	\$54,195.00		
Actuarial Evaluation and Other Matters							
10/1/2009	Jack A Abraham	Partner	1009H131: Performing research and analysis of Internal Revenue Code section 409A. Research was performed to gain understanding of Internal Revenue Code section 409A and to apply section 409A to the facts and circumstances of the BMHC's Supplemental Execut	\$780.00	1.00	\$780.00	
10/15/2009	Kevin L Wick	Managing Director	1009H132: Continued review of actuarial indications and changes, focusing on the construction defect and workers' compensation coverages.	\$600.00	6.00	\$3,600.00	
10/15/2009	Kevin L Wick	Managing Director	1009H133: Reviewed the changes to the results and identified underlying assumptions and data of the BMHC P&C Reserves Analysis.	\$600.00	3.00	\$1,800.00	
10/15/2009	Kevin L Wick	Managing Director	1009H134: Tested results using alternative assumptions and provided feedback to staff for analysis modification of the Reserve analysis.	\$600.00	3.50	\$2,100.00	
10/15/2009	Kevin L Wick	Managing Director	1009H135: Tested results using alternative assumptions and provided feedback to staff for analysis modification of the Reserve analysis.	\$600.00	3.50	\$2,100.00	
10/16/2009	Chi Ling Chiu	Senior Associate	1009H136: Continued review of actuarial indications, review and research into increased limit, factors.	\$295.00	4.00	\$1,180.00	
10/16/2009	Chi Ling Chiu	Senior Associate	1009H137: Continued review of actuarial indications, review and research into increased limit, factors.	\$295.00	4.00	\$1,180.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period October 1, 2009 through October 31, 2009

Exhibit C

Date	Name	Position	Description	Rate	Hours	Compensation
10/16/2009	Chi Ling Chiu	Senior Associate	1009H138: Modified the actuarial models.	\$295.00	4.00	\$1,180.00
10/16/2009	Kevin L Wick	Managing Director	1009H139: Reviewed final actuarial indications after incorporating changes to analysis.	\$600.00	5.00	\$3,000.00
10/16/2009	Kevin L Wick	Managing Director	1009H140: Continued review of final actuarial reserve indications and reviewed final draft exhibits.	\$600.00	4.00	\$2,400.00
10/16/2009	Kevin L Wick	Managing Director	1009H141: Reviewed future loss rate projections and also reviewed and edited narrative section of text of Reserve analysis.	\$600.00	4.00	\$2,400.00
10/17/2009	Chi Ling Chiu	Senior Associate	1009H142: Finalized actuarial indications for reserve analysis.	\$295.00	4.00	\$1,180.00
10/17/2009	Chi Ling Chiu	Senior Associate	1009H143: Analysis for the 09-10 projections.	\$295.00	4.00	\$1,180.00
10/17/2009	Chi Ling Chiu	Senior Associate	1009H144: Prepared the draft report text.	\$295.00	5.00	\$1,475.00
Subtotal - Hours and Compensation for Actuarial Evaluation and Other Matters				55.00	\$25,555.00	
Subtotal - Tax Advisory Services				343.40	\$153,635.00	

Bankruptcy Requirements and Obligations
Monthly, Interim and Final Fee Applications

10/6/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1009H145: Prepared BMHC third monthly fee application narrative.	\$290.00	1.00	\$290.00
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BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period October 1, 2009 through October 31, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
10/6/2009	Juan Antonio Rosa	Paraprofessional (Bankruptcy)	1009H146: Reconciled time and expenses within the September consolidator.	\$125.00	3.20	\$400.00	
10/8/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1009H147: Perform analysis and time description review of BMHC.	\$290.00	6.00	\$1,740.00	
10/13/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1009H148: Continue to prepare BMHC third monthly fee application narrative.	\$290.00	4.50	\$1,305.00	
10/13/2009	Subashi M Stendahl	Associate	1009H149: Answer questions related to the BMHC Access Import.	\$225.00	0.20	\$45.00	
10/21/2009	Roger A Feusier	Partner	1009H150: Review of all fee application materials and execution of required format..	\$780.00	1.00	\$780.00	
10/26/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1009H151: BMHC follow-up on review comments provided for third monthly fee application (September 2009).	\$290.00	1.50	\$435.00	
Subtotal - Hours and Compensation for Monthly, Interim and Final Fee Applications					17.40	\$4,995.00	
Subtotal - Bankruptcy Requirements and Obligations					17.40	\$4,995.00	
Total Hours and Compensation					360.80	\$158,630.00	

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

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

Debtors.

Chapter 11

Case No. 09-12074 (KJC)

Jointly Administered

AFFIDAVIT OF SERVICE

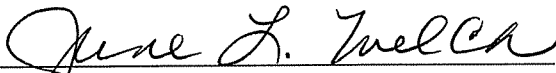
STATE OF DELAWARE)
) SS
NEW CASTLE COUNTY)

Casey S. Cathcart, an employee of the law firm of Young Conaway Stargatt & Taylor, LLP, co-counsel to the above-captioned debtors, being duly sworn according to law, deposes and says that on December 3, 2009, she caused (i) a copy of the **Fourth Monthly Application of PricewaterhouseCoopers LLP for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Advisor to the Debtors and Debtors in Possession for the Period from October 1, 2009 Through October 31, 2009** to be served as indicated upon the parties identified in Exhibit A and (ii) a copy of the **Notice of PwC's Fourth Monthly Application** to be served as indicated upon the parties identified in Exhibit B.



Casey S. Cathcart

SWORN TO AND SUBSCRIBED before me this 3rd day of December, 2009.



Notary Public
My Commission Expires:

JUNE L. WELCH
NOTARY PUBLIC
STATE OF DELAWARE
My commission expires Aug. 23, 2011

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.

EXHIBIT A

BUILDING MATERIALS HOLDING CORPORATION
FEE APPLICATION NOTICE PARTIES
12/3/2009

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EXHIBIT B

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