

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

<b>IN RE:</b>	)	
	)	<b>Chapter 11</b>
<b>BUILDING MATERIALS HOLDING CORPORATION, et al.,<sup>1</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
<b>Debtors.</b>	)	<b>Jointly Administered</b>
	)	
	)	<b>Objection Deadline: December 22, 2009</b>
	)	<b>Hearing Date: TBD</b>
	)	<b>(Waiver of Local Rule Requested)</b>

**SUMMARY OF FIFTH 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 NOVEMBER 1, 2009 THROUGH NOVEMBER 30, 2009**

Name of Applicant:	PricewaterhouseCoopers LLP ("PwC")
Authorized to provide professional services to:	Debtors and debtors-in-possession
Date of Retention:	Order retaining PwC <i>nunc pro tunc</i> to June 16, 2009 entered on July 16, 2009
Period for which compensation and reimbursement are sought:	November 1, 2009 through November 30, 2009 (the "Fee Period")
Amount of Compensation sought as actual, reasonable, and necessary:	\$130,938.00 (80% of \$163,672.50)
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$0.00

This is a(n):  monthly    \_\_\_ interim    \_\_\_ final application.

The total time expended for fee application preparation is approximately 20.7 hours and the corresponding compensation requested is approximately \$7,102.50.<sup>2</sup>

<sup>1</sup> 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.

<sup>2</sup> This fee application was prepared in December 2009 and the corresponding hours and fees will be billed to the Debtors within that monthly fee invoice.

**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 <sup>3</sup>	\$0.00	9/11/09 [595]	\$0.00	\$0.00	\$0.00
2	09/21/2009 [651]	08/01/2009-08/30/2009	\$122,313.00	\$0.00	10/8/2009 [730]	\$0.00	\$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
4	12/3/2009 [1062]	10/01/2009-10/31/2009	\$158,630.00	\$0.00	Pending	\$0.00	\$0.00	\$0.00
<b>Total</b>			<b>\$505,561.50</b>	<b>\$121.41</b>		<b>\$ 0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**SUMMARY BY PROJECT**

	Total Hours	Total Compensation
<b>Tax Advisory Services</b>		
Income Tax Consulting	233.80	\$116,245.00
Income Tax Compliance	125.30	\$40,325.00
<b>Subtotal - Tax Advisory Services</b>	<b>359.10</b>	<b>\$156,570.00</b>
<b>Bankruptcy Requirements and Obligations</b>		
Monthly, Interim and Final Fee Applications	20.70	\$7,102.50
<b>Subtotal - Bankruptcy Requirements and Obligations</b>	<b>20.70</b>	<b>\$7,102.50</b>
<b>Total Hours and Compensation</b>	<b>379.80</b>	<b>\$163,672.50</b>

**HOURLY FEE SERVICES**

Professional by Billing Category	Position	Rate	Hours	Total Compensation
<b>Tax Advisory Services</b>				
Jack A Abraham	Partner	\$780	1.00	\$780.00
Patricia W Pellervo	Partner	\$780	2.50	\$1,950.00
Roger A Feusier	Partner	\$780	47.50	\$37,050.00
Thomas Wade Wilson	Managing Director	\$600	8.00	\$4,800.00
Bret H Balonick	Director	\$550	59.00	\$32,450.00
Darryl C Delmonico	Director	\$550	2.50	\$1,375.00
Eran J Liron	Director	\$450	1.00	\$450.00
Kathy Freeman	Director	\$450	0.50	\$225.00
Matthew A Mandel	Director	\$450	13.70	\$6,165.00

<sup>3</sup> 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, \$151,657.00, 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.

<b>Professional by Billing Category</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Total Compensation</b>
Susan C Baadsgaard	Director	\$550	3.00	\$1,650.00
Chad Justin Gumm	Manager	\$450	29.20	\$13,140.00
Derek Nerland	Manager	\$450	7.70	\$3,465.00
Sean M O'Neill	Manager	\$450	1.50	\$675.00
Paul Baldrige Klopping	Senior Associate	\$350	42.60	\$14,910.00
Robert Ellis Morton Flowers	Senior Associate	\$350	4.50	\$1,575.00
Tiffany Kit-ling Chu	Senior Associate	\$350	32.50	\$11,375.00
Brittany Bruegel	Associate	\$225	34.00	\$7,650.00
Chyan Wong	Associate	\$225	1.80	\$405.00
Daniel O Cavazos	Associate	\$225	1.00	\$225.00
Minna Suh	Associate	\$250	13.70	\$3,425.00
Paul J Crosbie	Associate	\$250	46.10	\$11,525.00
Robert P Salas	Associate	\$225	5.80	\$1,305.00
<b>Subtotal - Tax Advisory Services</b>			<b>359.10</b>	<b>\$156,570.00</b>
<b>Bankruptcy Requirements and Obligations</b>				
Bret H Balonick	Director	\$550	2.50	\$1,375.00
Andrea Clark Smith	Director (Bankruptcy)	\$550	2.70	\$1,485.00
Robert Ellis Morton Flowers	Senior Associate	\$350	5.00	\$1,750.00
Erin E. Brandt	Senior Associate (Bankruptcy)	\$290	7.00	\$2,030.00
Erin Swisher Orth	Paraprofessional	\$150	1.00	\$150.00
Fannie Kurniawan	Paraprofessional (Bankruptcy)	\$125	2.50	\$312.50
<b>Subtotal - Bankruptcy Requirements and Obligations</b>			<b>20.70</b>	<b>\$7,102.50</b>
<b>Total Hours and Compensation</b>			<b>379.80</b>	<b>\$163,672.50</b>

**EXPENSE SUMMARY**

PwC professionals did not incur expenditures during the period.

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

<b>IN RE:</b>	)	
	)	<b>Chapter 11</b>
<b>BUILDING MATERIALS HOLDING CORPORATION, et al.,<sup>1</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
<b>Debtors.</b>	)	<b>Jointly Administered</b>
	)	
	)	<b>Objection Deadline: December 22, 2009</b>
	)	<b>Hearing Date: TBD</b>
	)	<b>(Waiver of Local Rule Requested)</b>

**FIFTH 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 NOVEMBER 1, 2009 THROUGH NOVEMBER 30, 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 fifth monthly fee application (the "Application")<sup>2</sup> for the period from November 1, 2009 through November 30, 2009 seeking (i) compensation in the amount of \$163,672.50 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:

<sup>1</sup> 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.

<sup>2</sup> 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").
- d) On December 2, 2009, PwC submitted its fourth monthly fee statement for services and expenditures incurred from October 1, 2009 through October 31, 2009, requesting \$158,630.50 in fees, and \$0.00 in expenditures ("Fourth 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 fifth monthly application for interim compensation that PwC has filed with the Court in these chapter 11 cases. The following itemization breaks down the services:

	<b>Hours</b>	<b>Total Compensation</b>
<b>Tax Advisory Services</b>		
Income Tax Consulting	233.80	\$116,245.00
Income Tax Compliance	125.30	\$40,325.00
<b>Subtotal - Tax Advisory Services</b>	<b>359.10</b>	<b>\$156,570.00</b>
<b>Bankruptcy Requirements and Obligations</b>		
Monthly, Interim and Final Fee Applications	20.70	\$7,102.50
<b>Subtotal - Bankruptcy Requirements and Obligations</b>	<b>20.70</b>	<b>\$7,102.50</b>
<b>Total Hours and Compensation</b>	<b>379.80</b>	<b>\$163,672.50</b>

**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 performed research and analysis regarding the newly enacted tax provisions providing for five year carryback of net operating losses. Related to the five year carryback of losses, PwC reviewed and updated prior models which analyzed the optimal tax elections and methods pertaining to loss limitations and cancellation of indebtedness. PwC further analyzed accounting methods to maximize the loss carryback amount, including treatment of professional fees incurred during bankruptcy and their tax treatment. PwC

continued to prepare amended state income tax returns pertaining to the federal Revenue Agent Report adjustments. PwC performed research and analysis regarding potential changes to the legal entity structure of BMHC and the impact on state and federal taxes. 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 and fourth monthly fee application (September 1, 2009 through September 30, 2009 and October 1, 2009 through October 30, 2009). PwC also worked with the fee auditor for the interim report.

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 \$163,672.50. PwC tax and advisory professionals expended a total of 379.80 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 \$430.94. 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 receive 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 \$130,938.00 consisting of: (a) \$130,938.00 which is 80% of the fees, \$163,672.50 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 7, 2009

**PRICEWATERHOUSECOOPERS LLP**



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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.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-12074 (KJC)

Jointly Administered

**Objection Deadline: December 22, 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 **Fifth 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 November 1, 2009 Through November 30, 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 \$163,672.50 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 22, 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

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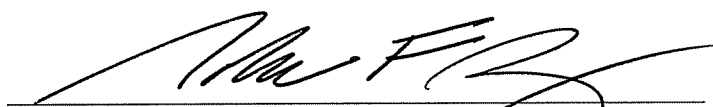
<sup>1</sup> If applicable, the Debtors, along with the last four digits of each Debtor's tax identification number, and chapter 11 case number, are as follows: Building Materials Holding Corporation (4269) Case No. 09-12074, BMC West Corporation (0454) Case No. 09-12075, SelectBuild Construction, Inc. (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 7, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP



Sean M. Beach (No. 4070)  
Donald J. Bowman, Jr. (No. 4383)  
Robert F. Poppiti, Jr. (No. 5052)  
The Brandywine Building  
1000 West Street, 17th Floor  
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Wilmington, Delaware 19899-0391  
Telephone: (302) 571-6600  
Facsimile: (302) 571-1253

----and----

GIBSON, DUNN & CRUTCHER LLP  
Michael A. Rosenthal (admitted *pro hac vice*)  
Matthew K. Kelsey (admitted *pro hac vice*)  
Sae M. Muzumdar (admitted *pro hac vice*)  
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Facsimile: (214) 571-2900

ATTORNEYS FOR THE DEBTORS  
AND DEBTORS-IN-POSSESSION

**PricewaterhouseCoopers LLP - Tax Advisor**

**Summary of Hours and Compensation by Project**

**For the Period November 1, 2009 through November 30, 2009**

	<b>Hours</b>	<b>Total Compensation</b>
<b>Tax Advisory Services</b>		
Income Tax Consulting	233.80	\$116,245.00
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**BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074) Exhibit B**  
**PricewaterhouseCoopers LLP - Tax Advisor**  
**Summary of Hours and Compensation by Professionals - Hourly Professional Services**  
**For the Period November 1, 2009 through November 30, 2009**

<b>Professional by Billing Category</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Total Compensation</b>
<b>Tax Advisory Services</b>				
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Kathy Freeman	Director	\$450	0.50	\$225.00
Matthew A Mandel	Director	\$450	13.70	\$6,165.00
Susan C Baadsgaard	Director	\$550	3.00	\$1,650.00
Chad Justin Gumm	Manager	\$450	29.20	\$13,140.00
Derek Nerland	Manager	\$450	7.70	\$3,465.00
Sean M O'Neill	Manager	\$450	1.50	\$675.00
Paul Baldrige Kloppling	Senior Associate	\$350	42.60	\$14,910.00
Robert Ellis Morton Flowers	Senior Associate	\$350	4.50	\$1,575.00
Tiffany Kit-ling Chu	Senior Associate	\$350	32.50	\$11,375.00
Brittany Bruegel	Associate	\$225	34.00	\$7,650.00
Chyan Wong	Associate	\$225	1.80	\$405.00
Daniel O Cavazos	Associate	\$225	1.00	\$225.00
Minna Suh	Associate	\$250	13.70	\$3,425.00
Paul J Crosbie	Associate	\$250	46.10	\$11,525.00
Robert P Salas	Associate	\$225	5.80	\$1,305.00
<b>Subtotal - Tax Advisory Services</b>			<b>359.10</b>	<b>\$156,570.00</b>
<b>Bankruptcy Requirements and Obligations</b>				
Bret H Balonick	Director	\$550	2.50	\$1,375.00
Andrea Clark Smith	Director (Bankruptcy)	\$550	2.70	\$1,485.00
Robert Ellis Morton Flowers	Senior Associate	\$350	5.00	\$1,750.00
Erin E. Brandt	Senior Associate (Bankruptcy)	\$290	7.00	\$2,030.00
Erin Swisher Orth	Paraprofessional	\$150	1.00	\$150.00
Fannie Kurniawan	Paraprofessional (Bankruptcy)	\$125	2.50	\$312.50
<b>Subtotal - Bankruptcy Requirements and Obligations</b>			<b>20.70</b>	<b>\$7,102.50</b>
<b>Total Hours and Compensation</b>			<b>379.80</b>	<b>\$163,672.50</b>



**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 November 1, 2009 through November 30, 2009**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
<b>Tax Advisory Services</b>							
<b>Income Tax Consulting</b>							
10/27/2009	Bret H Balonick	Director	1109H001: Meetings with PwC internal team to start up liquidation project and review state tax progress.	\$550.00	2.50	\$1,375.00	
10/27/2009	Bret H Balonick	Director	1109H002: Calls with Paul Street (BMHC) regarding proposed legislation for NOL carryback.	\$550.00	1.50	\$825.00	
10/27/2009	Bret H Balonick	Director	1109H003: Calls with Brad Armitage and Eric Beem (BMHC) to discuss cash tax projections.	\$550.00	1.50	\$825.00	
10/28/2009	Bret H Balonick	Director	1109H004: Research and review federal liquidation issues.	\$550.00	2.00	\$1,100.00	
10/28/2009	Bret H Balonick	Director	1109H005: Review Internal Revenue Code Section 108 options with assumption that NOL is carried back.	\$550.00	2.00	\$1,100.00	
10/28/2009	Bret H Balonick	Director	1109H006: Call with Brad Armitage (BMHC) to discuss Section 108 research and review results.	\$550.00	1.00	\$550.00	
10/29/2009	Bret H Balonick	Director	1109H007: Review 108 and 382 model changes.	\$550.00	2.00	\$1,100.00	
10/29/2009	Bret H Balonick	Director	1109H008: Review cash tax projection and discuss with Paul Street (BMHC).	\$550.00	2.00	\$1,100.00	
10/29/2009	Bret H Balonick	Director	1109H009: Call with Bill Smartt (BMHC) regarding IRS status update.	\$550.00	0.50	\$275.00	
10/30/2009	Bret H Balonick	Director	1109H010: Follow-up with IRS service team via phone regarding Joint Committee review status.	\$550.00	1.00	\$550.00	
10/30/2009	Bret H Balonick	Director	1109H011: Review state tax filings.	\$550.00	1.00	\$550.00	
10/30/2009	Bret H Balonick	Director	1109H012: Review power of attorney.	\$550.00	1.00	\$550.00	

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

**Exhibit C**

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

**For the Period November 1, 2009 through November 30, 2009**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/2/2009	Paul J Crosbie	Associate	1109H013: Re-Construct BMHC 2005-2008 taxable income (after Revenue Agent's Reports) to compare to Brad Armitage's (BMHC) analysis.	\$250.00	1.30	\$325.00	
11/2/2009	Roger A Feusier	Partner	1109H014: Analysis of California deferred intercompany stock account work and 5 year carryback modeling.	\$780.00	1.00	\$780.00	
11/2/2009	Roger A Feusier	Partner	1109H015: Conference call with Paul Street, Bill Smartt, Eric Beem, Brad Armitage (BMHC) regarding Joint Committee review process and 5 year legislation.	\$780.00	0.50	\$390.00	
11/2/2009	Roger A Feusier	Partner	1109H016: Review 5 year carryback legislation and develop preliminary planning considerations.	\$780.00	2.00	\$1,560.00	
11/2/2009	Thomas Wade Wilson	Managing Director	1109H017: External Calls to IRS Joint Committee regarding 2005-2008 audit.	\$600.00	1.00	\$600.00	
11/2/2009	Tiffany Kit-ling Chu	Senior Associate	1109H018: Review potential 2005 NOL carryback claim.	\$350.00	1.00	\$350.00	
11/3/2009	Patricia W Pellervo	Partner	1109H019: Answer emails regarding Treasury Regulation Section 1.1502-28 etc.	\$780.00	1.00	\$780.00	
11/3/2009	Paul J Crosbie	Associate	1109H020: Continue to perform 5 Year NOL Carryback Analysis on Section 108 model.	\$250.00	3.80	\$950.00	
11/3/2009	Roger A Feusier	Partner	1109H021: Continue analysis of California deferred intercompany stock account issues.	\$780.00	1.00	\$780.00	
11/3/2009	Roger A Feusier	Partner	1109H022: Respond to Brad Armitage's (BMHC) question regarding Treasury Regulation Section 1.1502-28 planning and defer bankruptcy emergence.	\$780.00	1.50	\$1,170.00	
11/3/2009	Roger A Feusier	Partner	1109H023: Call with Rob Mellor, Bill Smartt (BMHC) regarding tax refund planning and 5 year model.	\$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 November 1, 2009 through November 30, 2009**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/3/2009	Roger A Feusier	Partner	1109H024: Analysis regarding the emergence of 2009 versus 2010 subsidiary NOL planning.	\$780.00	0.50	\$390.00	
11/3/2009	Roger A Feusier	Partner	1109H025: Review BMHC memo to Brad Armitage (BMHC) regarding updated Section 108 model and tentative cash refund analysis.	\$780.00	1.50	\$1,170.00	
11/3/2009	Tiffany Kit-ling Chu	Senior Associate	1109H026: Review Section 108 model which has been updated for the 5 year NOL carryback legislation.	\$350.00	1.50	\$525.00	
11/3/2009	Tiffany Kit-ling Chu	Senior Associate	1109H027: Respond to Brad Armitage's (BMHC) requests and emails regarding updates on the status of various projects.	\$350.00	2.00	\$700.00	
11/4/2009	Bret H Balonick	Director	1109H028: Review email questions from Brad Armitage (BMHC) regarding NOL carryback.	\$550.00	2.00	\$1,100.00	
11/4/2009	Chad Justin Gumm	Manager	1109H029: Research new legislation providing for a 5-year NOL carryback.	\$450.00	3.20	\$1,440.00	
11/4/2009	Paul J Crosbie	Associate	1109H030: Perform 5 Year NOL Carryback Analysis on Section 108 model.	\$250.00	5.50	\$1,375.00	
11/4/2009	Roger A Feusier	Partner	1109H031: Conference call with Paul Street (BMHC) and creditors representatives regarding 5 year NOL legislation, Section 382(j)(5) restrictions for shareholder agreement, etc.	\$780.00	1.50	\$1,170.00	
11/4/2009	Roger A Feusier	Partner	1109H032: Discussion with Darryl Delmonico (PWC) regarding attribute reduction and ordering rule for NOL grossed up carryback versus Section 108(b) reduction.	\$780.00	0.50	\$390.00	
11/4/2009	Roger A Feusier	Partner	1109H033: Review Joint Committee explanation regarding extended carryback elections available under the new 5-year NOL Carryback legislation.	\$780.00	1.50	\$1,170.00	
11/4/2009	Roger A Feusier	Partner	1109H034: Review Section 108 and 382 study and reports for call with creditors representatives.	\$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 November 1, 2009 through November 30, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
11/4/2009	Roger A Feusier	Partner	1109H035: Review with Paul Crosbie (PWC) the need to document assumptions in 11/3 report on 5 year carryback model.	\$780.00	1.50	\$1,170.00	
11/4/2009	Roger A Feusier	Partner	1109H036: Call with Bill Smartt (BMHC) regarding timing of refund potential, limitation on creditors disposal of shares in restructuring.	\$780.00	1.00	\$780.00	
11/4/2009	Roger A Feusier	Partner	1109H037: Conference call with Matt Mandel and George Famalett (PWC) regarding California distribution and deferred intercompany stock account adjustment analysis.	\$780.00	0.50	\$390.00	
11/4/2009	Tiffany Kit-ling Chu	Senior Associate	1109H038: Analyze the effect of the 5 year carryback legislation on the Cancellation of Debt (Section 108) model.	\$350.00	2.50	\$875.00	
11/5/2009	Bret H Balonick	Director	1109H039: Calls with Brad Armitage (BMHC) regarding cash tax projection model.	\$550.00	1.00	\$550.00	
11/5/2009	Bret H Balonick	Director	1109H040: Call with Brad Armitage (BMHC) regarding liquidation plan.	\$550.00	1.00	\$550.00	
11/5/2009	Bret H Balonick	Director	1109H041: Call with team regarding NOL issues and limitation on carryback, alternative minimum taxes issues.	\$550.00	1.00	\$550.00	
11/5/2009	Chad Justin Gumm	Manager	1109H042: Perform analysis to determine the effect of the 5-year carryback on the Internal Revenue Code Section 108 model.	\$450.00	3.70	\$1,665.00	
11/5/2009	Paul J Crosbie	Associate	1109H043: Analyze the effect of the new 5 Year NOL carryback legislation on the Section 108 model.	\$250.00	6.10	\$1,525.00	
11/5/2009	Roger A Feusier	Partner	1109H044: Calls with Brad Armitage and Paul Street (BMHC) regarding NOL carryback modeling.	\$780.00	1.00	\$780.00	
11/5/2009	Roger A Feusier	Partner	1109H045: Review H.R. 3548 House status, proposed law change, and impact on BMHC planning.	\$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 November 1, 2009 through November 30, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
11/5/2009	Roger A Feusier	Partner	1109H046: Respond to various emails from Brad Armitage and Bill Smartt (BMHC) regarding the new 5-year NOL Carryback legislation.	\$780.00	1.00	\$780.00	
11/5/2009	Thomas Wade Wilson	Managing Director	1109H047: Discussion with IRS executives regarding Joint Committee process and impact on this taxpayer.	\$600.00	1.00	\$600.00	
11/5/2009	Tiffany Kit-ling Chu	Senior Associate	1109H048: Review 5-year NOL carryback analysis and the potential tax refund that BMHC could recognize.	\$350.00	1.50	\$525.00	
11/5/2009	Patricia W Pellervo	Partner	1109H049: Research on Section 382 and 5 year NOL carryback interaction.	\$780.00	0.50	\$390.00	
11/5/2009	Darryl C Delmonico	Director	1109H050: Research bankruptcy emergence issues and the available Section 108 elections.	\$550.00	2.00	\$1,100.00	
11/6/2009	Chad Justin Gumm	Manager	1109H051: Continue to perform analysis to determine the effect of the 5-year carryback on the Internal Revenue Code Section 108 model.	\$450.00	7.60	\$3,420.00	
11/6/2009	Patricia W Pellervo	Partner	1109H052: Research cancellation of debt and Internal Revenue Code Section 108(b) issues.	\$780.00	1.00	\$780.00	
11/6/2009	Paul J Crosbie	Associate	1109H053: Analyze the effect of the new 5 Year NOL carryback legislation on the Section 108 model.	\$250.00	8.20	\$2,050.00	
11/6/2009	Roger A Feusier	Partner	1109H054: Call with Paul Street (BMHC) regarding legislation status and Creditors Executive Committee.	\$780.00	1.00	\$780.00	
11/6/2009	Roger A Feusier	Partner	1109H055: Call with Bill Smartt, Rob Mellor (BMHC) regarding NOL legislation and impact on abandonments.	\$780.00	0.50	\$390.00	
11/6/2009	Roger A Feusier	Partner	1109H056: Review modeling issues with Paul Crosbie and Chad Gumm (PWC) regarding 5 year NOL carryback and other changes.	\$780.00	3.00	\$2,340.00	

**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 November 1, 2009 through November 30, 2009**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/6/2009	Roger A Feusier	Partner	1109H057: Discussion with Pat Pellervo (PWC) regarding Section 108(b)(4) ordering rule and 108(a) exclusion impact on NOL carryback (gross or net).	\$780.00	1.00	\$780.00	
11/6/2009	Roger A Feusier	Partner	1109H058: Review Treasury Regulation Section 1.108(7)(b) and examples regarding ordering rule of attribute (gross versus net).	\$780.00	1.50	\$1,170.00	
11/6/2009	Thomas Wade Wilson	Managing Director	1109H059: Follow up with IRS manager regarding 2005-2008 audit.	\$600.00	0.50	\$300.00	
11/6/2009	Darryl C Delmonico	Director	1109H060: Analysis of 5-year NOL carryback.	\$550.00	0.50	\$275.00	
11/8/2009	Chad Justin Gumm	Manager	1109H061: Continue to perform analysis to determine the effect of the 5-year carryback on the Internal Revenue Code Section 108 model.	\$450.00	3.10	\$1,395.00	
11/8/2009	Paul J Crosbie	Associate	1109H062: Prepare write-up of agenda items for 5 Year NOL Carryback Meeting.	\$250.00	1.50	\$375.00	
11/9/2009	Chad Justin Gumm	Manager	1109H063: Review Section 108 model as updated for the 5-year NOL carryback legislation.	\$450.00	3.30	\$1,485.00	
11/9/2009	Paul J Crosbie	Associate	1109H064: Prepare for 5 Year NOL Carryback Meeting.	\$250.00	2.20	\$550.00	
11/9/2009	Roger A Feusier	Partner	1109H065: Conference call with Paul Street (BMHC) and Alvarez & Marsal representatives regarding presentation to Creditors Executive Committee.	\$780.00	0.50	\$390.00	
11/9/2009	Roger A Feusier	Partner	1109H066: Review summary of outstanding deliverables to be provided through 2010 and tax issues regarding professional fees.	\$780.00	2.00	\$1,560.00	
11/9/2009	Roger A Feusier	Partner	1109H067: Discuss with Chad Gumm (PWC) regarding cancellation of debt modeling.	\$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 November 1, 2009 through November 30, 2009**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/9/2009	Roger A Feusier	Partner	1109H068: Conference call with Steve Tolles, Michael Rosenthal (Gibson Dunn) and Brad Dietz (PJ Soloman Bankers) regarding amended bankruptcy disclosure.	\$780.00	1.50	\$1,170.00	
11/9/2009	Roger A Feusier	Partner	1109H069: General Consulting Meeting with Creditors Executive Committee and Chad Gumm (PWC) regarding 5 year NOL cash refund issues.	\$780.00	3.00	\$2,340.00	
11/9/2009	Thomas Wade Wilson	Managing Director	1109H070: Internal discussion and discussion with IRS manager regarding 2005-2008 audit.	\$600.00	0.75	\$450.00	
11/9/2009	Thomas Wade Wilson	Managing Director	1109H071: Prepare memo for Joint Committee regarding 2005-2008 audit.	\$600.00	0.75	\$450.00	
11/9/2009	Tiffany Kit-ling Chu	Senior Associate	1109H072: Review updated Section 108 model and prepare for creditors meeting.	\$350.00	2.00	\$700.00	
11/10/2009	Bret H Balonick	Director	1109H073: Call with Brad Armitage (BMHC) regarding NOL issues, carryback issues, and cash tax model.	\$550.00	2.00	\$1,100.00	
11/10/2009	Chad Justin Gumm	Manager	1109H074: Discuss cancellation of debt income with PJ Soloman Bankers.	\$450.00	0.70	\$315.00	
11/10/2009	Paul J Crosbie	Associate	1109H075: Analyze PJ Soloman Bankers Team's cancellation of debt calculation.	\$250.00	3.00	\$750.00	
11/10/2009	Paul J Crosbie	Associate	1109H076: Revise PwC cancellation of debt calculation.	\$250.00	3.00	\$750.00	
11/10/2009	Roger A Feusier	Partner	1109H077: Discuss updated Section 382 and 108 analysis with the Tiffany Chu, Bret Balonick, and Chad Gumm (PWC).	\$780.00	1.50	\$1,170.00	
11/10/2009	Roger A Feusier	Partner	1109H078: Correspondence with Brad Armitage (BMHC) regarding timeline for claims filing and other issues.	\$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 November 1, 2009 through November 30, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
11/10/2009	Tiffany Kit-ling Chu	Senior Associate	1109H079: Continue to review 5-year NOL carryback analysis and the potential tax refund that BMHC could recognize.	\$350.00	2.00	\$700.00	
11/10/2009	Tiffany Kit-ling Chu	Senior Associate	1109H080: Research treatment of professional fees in the Internal Revenue Code and Treasury Regulations.	\$350.00	1.50	\$525.00	
11/11/2009	Chad Justin Gumm	Manager	1109H081: Update Section 108 memo for BMHC due to 5-year NOL carryback legislation.	\$450.00	2.10	\$945.00	
11/11/2009	Chad Justin Gumm	Manager	1109H082: Strategy meeting with team to discuss timing of professional fee project and updated Section 108 analysis due to new 5 year NOL carryback legislation.	\$450.00	2.10	\$945.00	
11/11/2009	Chad Justin Gumm	Manager	1109H083: Call with PJ Soloman Bankers regarding cancellation of debt income calculation.	\$450.00	2.10	\$945.00	
11/11/2009	Paul J Crosbie	Associate	1109H084: Call with PJ Soloman Bankers and Alvarez & Marsal regarding tax implications on bankruptcy.	\$250.00	2.00	\$500.00	
11/11/2009	Paul J Crosbie	Associate	1109H085: Research types of debt forgiveness that constitute cancellation of debt income.	\$250.00	2.00	\$500.00	
11/11/2009	Paul J Crosbie	Associate	1109H086: Draft follow-up email regarding updated Section 108 model (updated for the 5-year NOL carryback legislation).	\$250.00	1.00	\$250.00	
11/11/2009	Roger A Feustier	Partner	1109H087: Draft email follow-up regarding workplan for various items requested by client.	\$780.00	1.50	\$1,170.00	
11/11/2009	Roger A Feustier	Partner	1109H088: Review memo regarding Creditors Executive Committee requests.	\$780.00	1.00	\$780.00	
11/11/2009	Roger A Feustier	Partner	1109H089: Conference call with PJ Soloman Bankers team regarding cash tax projections and Section 56(g)(3) basis revaluation.	\$780.00	1.50	\$1,170.00	



**BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)**  
**PricewaterhouseCoopers LLP - Tax Advisor**

**Exhibit C**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services**  
**For the Period November 1, 2009 through November 30, 2009**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/11/2009	Tiffany Kit-ling Chu	Senior Associate	1109H090: Review Section 263 rules regarding capitalization of professional fees.	\$350.00	2.00	\$700.00	\$700.00
11/11/2009	Tiffany Kit-ling Chu	Senior Associate	1109H091: Review status of all BMHC projects and draft update for client.	\$350.00	2.00	\$700.00	\$700.00
11/11/2009	Tiffany Kit-ling Chu	Senior Associate	1109H092: Call with PJ Soloman Bankers regarding 5 year NOL Carryback and potential tax refund that BMHC could recognize.	\$350.00	1.00	\$350.00	\$350.00
11/12/2009	Thomas Wade Wilson	Managing Director	1109H093: Discussion with Joint Committee Reviewer regarding 2005-2008 audit.	\$600.00	0.50	\$300.00	\$300.00
11/12/2009	Tiffany Kit-ling Chu	Senior Associate	1109H094: Analysis of approach to reviewing professional fees.	\$350.00	1.00	\$350.00	\$350.00
11/12/2009	Tiffany Kit-ling Chu	Senior Associate	1109H095: Review regulations regarding Transaction Cost Analysis and schedule meeting with PWC Transaction Cost Analysis experts.	\$350.00	1.00	\$350.00	\$350.00
11/12/2009	Tiffany Kit-ling Chu	Senior Associate	1109H096: Review Q3 tax provision and discuss with Brad Armitage (BMHC).	\$350.00	1.00	\$350.00	\$350.00
11/12/2009	Tiffany Kit-ling Chu	Senior Associate	1109H097: Draft workplan of tasks to be completed through 2010.	\$350.00	1.00	\$350.00	\$350.00
11/13/2009	Paul J Crosbie	Associate	1109H098: Discuss Joint Committee's questions regarding Revenue Agent's Report with Tom Wilson (PWC).	\$250.00	2.50	\$625.00	\$625.00
11/13/2009	Paul J Crosbie	Associate	1109H099: Draft Statement of Work for costs incurred in bankruptcy.	\$250.00	2.00	\$500.00	\$500.00
11/13/2009	Thomas Wade Wilson	Managing Director	1109H100: Review calculations on the 2005-2008 Revenue Agent's Report.	\$600.00	1.50	\$900.00	\$900.00

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

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

**For the Period November 1, 2009 through November 30, 2009**

Date	Name	Position	Description	Rate	Hours	Compensation	Total
11/13/2009	Thomas Wade Wilson	Managing Director	1109H101: Discussions with IRS Joint Committee reviewer regarding 2005-2008 audit.	\$600.00	1.00	\$600.00	
11/13/2009	Tiffany Kit-ling Chu	Senior Associate	1109H102: Review updated Section 108 memo.	\$350.00	1.00	\$350.00	
11/13/2009	Tiffany Kit-ling Chu	Senior Associate	1109H103: Review professional fees Statement of Work.	\$350.00	0.50	\$175.00	
11/13/2009	Tiffany Kit-ling Chu	Senior Associate	1109H104: Develop workplan for deliverables to be provided to BMHC through 2010.	\$350.00	0.50	\$175.00	
11/16/2009	Bret H Balonick	Director	1109H105: Research regarding treatment of transaction/bankruptcy related costs under Treasury Regulation Section 1.263(a).	\$550.00	1.50	\$825.00	
11/16/2009	Bret H Balonick	Director	1109H106: Analysis of significant tranches of costs and potential treatment as deductible.	\$550.00	1.00	\$550.00	
11/16/2009	Chad Justin Gumm	Manager	1109H107: Discussion with Tiffany Chu (PWC) regarding status of professional fees study.	\$450.00	0.30	\$135.00	
11/16/2009	Chad Justin Gumm	Manager	1109H108: Review Section 108 memo which has been updated for 5-year NOL carryback legislation.	\$450.00	0.30	\$135.00	
11/16/2009	Daniel O Cavazos	Associate	1109H109: Conference call with Washington National Tax Services (PWC) about deductibility of expenses.	\$225.00	1.00	\$225.00	
11/16/2009	Paul J Crosbie	Associate	1109H110: Develop timeline for BMHC's deliverables through 2010.	\$250.00	1.00	\$250.00	
11/16/2009	Paul J Crosbie	Associate	1109H111: Analysis regarding transaction cost analysis.	\$250.00	1.00	\$250.00	
11/16/2009	Thomas Wade Wilson	Managing Director	1109H112: Follow up with IRS Joint Committee regarding 2005-2008 audit.	\$600.00	0.50	\$300.00	

## 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 November 1, 2009 through November 30, 2009

Date	Name	Position	Description	Rate	Hours	Compensation Total
11/16/2009	Tiffany Kit-ling Chu	Senior Associate	1109H113: Review templates and background information to be used for professional fees study.	\$350.00	0.50	\$175.00
11/16/2009	Roger A Feusier	Partner	1109H114: Review and edit 11/13 memorandum regarding alternate elections, abandonment, methods of accounting.	\$780.00	1.50	\$1,170.00
11/17/2009	Bret H Balonick	Director	1109H115: Planning for early filing of 2009 tax return to accelerate refund amount for bridge lending purposes.	\$550.00	1.00	\$550.00
11/17/2009	Bret H Balonick	Director	1109H116: Call with Brad Armitage (BMHC) to discuss trial balance and items on which to focus for accelerated filings.	\$550.00	1.00	\$550.00
11/17/2009	Bret H Balonick	Director	1109H117: Research regarding alternative minimum tax and ordering of refund amounts between ordinary and alternative tax purposes.	\$550.00	1.00	\$550.00
11/17/2009	Chad Justin Gumm	Manager	1109H118: Continue review Section 108 memo which has been updated for 5-year NOL carryback legislation.	\$450.00	0.70	\$315.00
11/17/2009	Tiffany Kit-ling Chu	Senior Associate	1109H119: Read background information on treatment of costs associated with bankruptcy advisor fees.	\$350.00	0.50	\$175.00
11/17/2009	Tiffany Kit-ling Chu	Senior Associate	1109H120: Develop timeline and workplan for tasks that need to be completed; the timeline and workplan compare tasks and timing based on bankruptcy emergence in 2010 versus 2009.	\$350.00	2.00	\$700.00
11/18/2009	Bret H Balonick	Director	1109H121: Conference call with Brad Armitage (BMHC) regarding SelectBuild Mechanical partnership loss allocations.	\$550.00	1.50	\$825.00
11/18/2009	Bret H Balonick	Director	1109H122: Review SelectBuild Mechanical partnership agreement and partnership interest put agreement.	\$550.00	1.50	\$825.00
11/18/2009	Bret H Balonick	Director	1109H123: Research regarding significant economic effect and treatment of put option as sale versus redemption by partnership.	\$550.00	1.50	\$825.00

**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 November 1, 2009 through November 30, 2009**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/18/2009	Robert Ellis Morton Flowers	Senior Associate	1109H124: Continue review Work In Progress Long Text for federal corporate tax team, state and local tax team, and specialist tax team.	\$350.00	0.50	\$175.00	
11/18/2009	Roger A Feusier	Partner	1109H125: Discussion with Bret Balonick (PWC) regarding accelerated refund request from BMHC executive Creditors Committee.	\$780.00	0.50	\$390.00	
11/18/2009	Roger A Feusier	Partner	1109H126: Research abandonment loss issues to increase tax NOL in 2009.	\$780.00	1.00	\$780.00	
11/18/2009	Tiffany Kit-ling Chu	Senior Associate	1109H127: Update timeline and workplan of deliverables to be provided through 2010.	\$350.00	1.00	\$350.00	
11/18/2009	Tiffany Kit-ling Chu	Senior Associate	1109H128: Updated timeline and workplan of deliverables to be provided through 2010.	\$350.00	0.50	\$175.00	
11/19/2009	Bret H Balonick	Director	1109H129: Conference call with Paul Street, Brad Armitage (BMHC) to discuss potential tax refund, preparation of 2009 tax return, and cancellation of indebtedness income.	\$550.00	1.50	\$825.00	
11/19/2009	Bret H Balonick	Director	1109H130: Follow-up research regarding cancellation of debt event and ownership change date resulting from bankruptcy.	\$550.00	1.50	\$825.00	
11/19/2009	Bret H Balonick	Director	1109H131: Follow-up call with Paul Street and Brad Armitage (BMHC) regarding issues raised on call.	\$550.00	1.50	\$825.00	
11/19/2009	Robert Ellis Morton Flowers	Senior Associate	1109H132: Review Work In Progress Long Text for federal corporate tax team, state and local tax team, and specialist tax team (PwC).	\$350.00	4.00	\$1,400.00	
11/19/2009	Tiffany Kit-ling Chu	Senior Associate	1109H133: Discussion with Bret Balonick (PWC) regarding cancellation of debt income calculation and updated Section 108 model.	\$350.00	1.00	\$350.00	
11/20/2009	Bret H Balonick	Director	1109H134: Review invoice details to determine amount of bankruptcy costs that may be capitalized versus expensed.	\$550.00	1.50	\$825.00	

**BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)**  
**PricewaterhouseCoopers LLP - Tax Advisor**  
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**Exhibit C**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/20/2009	Bret H Balonick	Director	1109H135: Conference call with Brad Armitage (BMHC) to discuss bankruptcy cost issues.	\$550.00	1.00	\$550.00	\$550.00
11/20/2009	Bret H Balonick	Director	1109H136: Review information provided by BMHC regarding bankruptcy costs.	\$550.00	1.00	\$550.00	\$550.00
11/20/2009	Thomas Wade Wilson	Managing Director	1109H137: Follow up with Joint Committee on Taxation.	\$600.00	0.50	\$300.00	\$300.00
11/20/2009	Tiffany Kit-ling Chu	Senior Associate	1109H138: Update text detail on October Work In Progress Report.	\$350.00	0.50	\$175.00	\$175.00
11/20/2009	Tiffany Kit-ling Chu	Senior Associate	1109H139: Prepare Professional fees Statement of Work.	\$350.00	0.50	\$175.00	\$175.00
11/20/2009	Tiffany Kit-ling Chu	Senior Associate	1109H140: Discussions with Steve Mallat (BMHC) regarding professional fees.	\$350.00	0.50	\$175.00	\$175.00
11/23/2009	Bret H Balonick	Director	1109H141: Research regarding abandonment of assets and deductibility/carryback of losses relating to the abandonment.	\$550.00	1.50	\$825.00	\$825.00
11/23/2009	Bret H Balonick	Director	1109H142: Call with Brad Armitage (BMHC) to discuss research results.	\$550.00	1.50	\$825.00	\$825.00
11/23/2009	Bret H Balonick	Director	1109H143: Research regarding bankruptcy effective date for loss limitation purposes.	\$550.00	1.50	\$825.00	\$825.00
11/24/2009	Bret H Balonick	Director	1109H144: Call with Brad Armitage (BMHC) regarding SelectedBuild Mechanical issues, including tax penalty, allocation methodology, and recapture of attributes.	\$550.00	2.00	\$1,100.00	\$1,100.00
11/24/2009	Bret H Balonick	Director	1109H145: Follow-up research regarding tax basis of SelectedBuild Mechanical assets.	\$550.00	1.50	\$825.00	\$825.00

## 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

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Date	Name	Position	Description	Rate	Hours	Compensation	Total
11/24/2009	Jack A Abraham	Partner	1109H146: Research and advice related to recovery of COBRA (Consolidated Omnibus Budget Reconciliation Act) subsidy via Form 941 for discontinued operations.	\$780.00	1.00	\$780.00	
11/25/2009	Bret H Balonick	Director	1109H147: Respond to emails regarding date of emergence from bankruptcy impacting loss limitation and carryback of net unrealized built in losses.	\$550.00	1.50	\$825.00	
11/25/2009	Bret H Balonick	Director	1109H148: Review of information for Friday's tax due diligence call with advisors from PJ Soloman and Gibson, Dunn LLP.	\$550.00	1.50	\$825.00	
11/25/2009	Bret H Balonick	Director	1109H149: Calls with Brad Armitage (BMHC) to discuss IRS review results.	\$550.00	1.50	\$825.00	
11/27/2009	Bret H Balonick	Director	1109H150: Tax due diligence conference call with Davidson Kempner Parters. Preparation of access letter for tax materials to be provided in diligence. Review of materials to be provided to DK Partnersa tax counsel.	\$550.00	3.50	\$1,925.00	
11/30/2009	Tiffany Kit-ling Chu	Senior Associate	1109H151: Review accounting methods on the 2008 filed tax return to identify planning opportunities to increase the 2009 NOL.	\$350.00	0.50	\$175.00	
11/30/2009	Roger A Feusier	Partner	1109H152: Joint Committee notice regarding IRS restricted interest issue, status of finalization of JCT report 1.0; Review Rev. Proc. 2009-52 re elections under 5 year NOL carryback law 1.5.	\$780.00	2.50	\$1,950.00	
<b>Subtotal - Hours and Compensation for Income Tax Consulting</b>					<b>233.80</b>	<b>\$116,245.00</b>	
<b>Income Tax Compliance</b>							
10/30/2009	Minna Suh	Associate	1109H153: Make Revenue Agent's Report adjustment for 90 day states for the following states: AR, DE, WDC.	\$250.00	6.50	\$1,625.00	

**BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)**  
**PricewaterhouseCoopers LLP - Tax Advisor**  
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**For the Period November 1, 2009 through November 30, 2009**

**Exhibit C**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
10/30/2009	Minna Suh	Associate	1109H154: Make Revenue Agent's Report adjustment for 90 day states for the following states: AR, DE, WDC.	\$250.00	-6.00	(\$1,500.00)	
11/2/2009	Eran J Liron	Director	1109H155: Discuss California deferred intercompany stock account rules and mechanics of California E&P and Basis with Paul Klopping (PWC).	\$450.00	0.50	\$225.00	
11/2/2009	Minna Suh	Associate	1109H156: Review whether to do a Revenue Agent's Report adjustment for Hawaii, Maine, and Maryland. Adjust the Maryland tax returns due to the federal RAR adjustments and create spreadsheets to show how the federal RAR flowed through to and impacted the M	\$250.00	6.00	\$1,500.00	
11/2/2009	Paul Baldrige Klopping	Senior Associate	1109H157: Perform analysis regarding deferred intercompany stock account.	\$350.00	3.00	\$1,050.00	
11/3/2009	Matthew A Mandel	Director	1109H158: Review and discuss deferred intercompany stock account and Revenue Agent's Report.	\$450.00	0.80	\$360.00	
11/3/2009	Minna Suh	Associate	1109H159: Discuss and update with Senior Tax Associate, Paul Klopping (PWC), on the project. Discuss how to do the California Revenue Agent's Report adjustments and review the California tax return together to figure out a template to do the adjustment. D	\$250.00	6.00	\$1,500.00	
11/3/2009	Sean M O'Neill	Manager	1109H160: Continue to research regarding elimination of excess loss account in California.	\$450.00	0.50	\$225.00	
11/4/2009	Matthew A Mandel	Director	1109H161: Call with Paul Street (BMHC) regarding Revenue Agent's Report.	\$450.00	0.75	\$337.50	
11/4/2009	Matthew A Mandel	Director	1109H162: Preparation and follow-up on Revenue Agent's Report.	\$450.00	0.75	\$337.50	
11/4/2009	Paul Baldrige Klopping	Senior Associate	1109H163: Prepare and finalize Revenue Agent's Report packages for the 60 day and large apportionment states.	\$350.00	3.00	\$1,050.00	

**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 November 1, 2009 through November 30, 2009**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/4/2009	Sean M O'Neill	Manager	1109H164: Research regarding elimination of excess loss account in California.	\$450.00	1.00	\$450.00	\$450.00
11/5/2009	Brittany Bruegel	Associate	1109H165: Review and distribute to client of Treasury Revenue Agent's Reports.	\$225.00	2.00	\$450.00	\$450.00
11/5/2009	Kathy Freeman	Director	1109H166: Answer deferred intercompany stock account questions related to elimination of excess loss accounts.	\$450.00	0.50	\$225.00	\$225.00
11/5/2009	Matthew A Mandel	Director	1109H167: Review Section 1251 Revenue Agent's Report project and LLC project.	\$450.00	1.70	\$765.00	\$765.00
11/5/2009	Minna Suh	Associate	1109H168: Prepare California state federal Revenue Agent's Report adjustment, review California tax return, create spreadsheets to reflect the adjustment, and correspond the result with Paul Klopping (PWC) on the project.	\$250.00	0.50	\$125.00	\$125.00
11/6/2009	Brittany Bruegel	Associate	1109H169: Document Revenue Agent's Reports, signature sheets, etc.	\$225.00	0.50	\$112.50	\$112.50
11/6/2009	Derek Nerland	Manager	1109H170: Work on check the box entity classification tax impact.	\$450.00	2.10	\$945.00	\$945.00
11/6/2009	Matthew A Mandel	Director	1109H171: Finalize Revenue Agent's Report packages. Review new documents, call with Brad Armitage (BMHC) and coordinate with Paul Klopping (PWC) regarding LLC convert.	\$450.00	0.50	\$225.00	\$225.00
11/6/2009	Paul Baldrige Klopping	Senior Associate	1109H172: Finalize Revenue Agent's Report packages.	\$350.00	1.00	\$350.00	\$350.00
11/6/2009	Paul Baldrige Klopping	Senior Associate	1109H173: Research on the reorganizations Code Sections for the LLC conversion project.	\$350.00	1.50	\$525.00	\$525.00
11/9/2009	Brittany Bruegel	Associate	1109H174: Create Revenue Agent's Report status list with each state and update nonfiling states using Document Management System.	\$225.00	3.00	\$675.00	\$675.00



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

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**For the Period November 1, 2009 through November 30, 2009**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/9/2009	Chyan Wong	Associate	1109H175: Perform Billing analysis for time period October 1 to October 31.	\$225.00	1.80	\$405.00	
11/9/2009	Eran J Liron	Director	1109H176: Follow-up with Paul Klopping (PWC) regarding California Tax Return questions.	\$450.00	0.50	\$225.00	
11/9/2009	Matthew A Mandel	Director	1109H177: Discuss Revenue Agent's Report, LLC, and deferred intercompany stock account with Chad Gumm and Paul Klopping (PWC).	\$450.00	0.80	\$360.00	
11/9/2009	Minna Suh	Associate	1109H178: Draft correspondence to coordinate and track the Revenue Agent's Report amendment project.	\$250.00	0.40	\$100.00	
11/9/2009	Paul Baldrige Klopping	Senior Associate	1109H179: Read Amazon workpapers and memos for the LLC project.	\$350.00	1.00	\$350.00	
11/9/2009	Paul Baldrige Klopping	Senior Associate	1109H180: Write deferred intercompany stock account paragraph for Brad Armitage (BMHC).	\$350.00	1.00	\$350.00	
11/9/2009	Paul Baldrige Klopping	Senior Associate	1109H181: Discuss billing with Matt Mandel (PWC).	\$350.00	0.50	\$175.00	
11/9/2009	Paul Baldrige Klopping	Senior Associate	1109H182: Meet with staff to provide guidance on Revenue Agent's Report schedules.	\$350.00	0.50	\$175.00	
11/9/2009	Robert P Salas	Associate	1109H183: Analysis of data for the check the box matrix development.	\$225.00	0.30	\$67.50	
11/10/2009	Matthew A Mandel	Director	1109H184: Review regarding LLC memo.	\$450.00	0.40	\$180.00	
11/10/2009	Matthew A Mandel	Director	1109H185: Review regarding Revenue Agent's Report.	\$450.00	0.40	\$180.00	
11/10/2009	Matthew A Mandel	Director	1109H186: Review regarding deferred intercompany stock account.	\$450.00	0.40	\$180.00	
11/10/2009	Paul Baldrige Klopping	Senior Associate	1109H187: Revise deferred intercompany stock account language.	\$350.00	0.50	\$175.00	

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

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

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Date	Name	Position	Description	Rate	Hours	Compensation	Total
11/10/2009	Paul Baldrige Klopping	Senior Associate	1109H188: Discussion with Matt Mandel (PWC) on deferred intercompany stock accounts, Revenue Agent's Report packages, and the LLC project.	\$350.00	1.00	\$350.00	\$350.00
11/10/2009	Paul Baldrige Klopping	Senior Associate	1109H189: Discussion with Robert Salas (PWC) regarding LLC research.	\$350.00	0.70	\$245.00	\$245.00
11/10/2009	Paul Baldrige Klopping	Senior Associate	1109H190: Make request and response to Texas return.	\$350.00	0.80	\$280.00	\$280.00
11/10/2009	Paul Baldrige Klopping	Senior Associate	1109H191: Discuss LLC project with Chad Gumm (PWC).	\$350.00	1.00	\$350.00	\$350.00
11/10/2009	Susan C Baadsgaard	Director	1109H192: Prepare Texas margin tax report.	\$550.00	2.00	\$1,100.00	\$1,100.00
11/11/2009	Matthew A Mandel	Director	1109H193: Follow-up on Deferred Intercompany Stock Account and request organization chart.	\$450.00	0.30	\$135.00	\$135.00
11/11/2009	Robert P Salas	Associate	1109H194: Perform preliminary research and found a smart chart on point, analyze the states on the previous memo and compare it to the smart chart states.	\$225.00	0.50	\$112.50	\$112.50
11/11/2009	Susan C Baadsgaard	Director	1109H195: Review Cost of Goods Sold calculation.	\$550.00	1.00	\$550.00	\$550.00
11/12/2009	Brittany Bruegel	Associate	1109H196: Research regarding federal forms need to be filed with the state return for Texas.	\$225.00	0.50	\$112.50	\$112.50
11/12/2009	Brittany Bruegel	Associate	1109H197: Prepare Revenue Agent's Report for Missouri.	\$225.00	1.00	\$225.00	\$225.00
11/12/2009	Derek Nerland	Manager	1109H198: Work on check the box entity conversion review.	\$450.00	1.20	\$540.00	\$540.00
11/12/2009	Matthew A Mandel	Director	1109H199: Follow-up on deferred intercompany stock account and Texas Tax return.	\$450.00	0.60	\$270.00	\$270.00

**BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)**  
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<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/12/2009	Paul Baldrige Klopping	Senior Associate	1109H200: Research regarding Texas opportunities and prepare cost of goods sold summary.	\$350.00	3.00	\$1,050.00	
11/12/2009	Robert P Salas	Associate	1109H201: Research on states including California and Delaware and create a matrix for the state treatment of check the box rule.	\$225.00	1.50	\$337.50	
11/13/2009	Brittany Bruegel	Associate	1109H202: Revenue Agent Report Workbook for Missouri.	\$225.00	2.50	\$562.50	
11/13/2009	Brittany Bruegel	Associate	1109H203: Revenue Agent Report Workbook for New Jersey.	\$225.00	2.00	\$450.00	
11/13/2009	Brittany Bruegel	Associate	1109H204: Revenue Agent Report Workbook for New Mexico.	\$225.00	1.50	\$337.50	
11/13/2009	Matthew A Mandel	Director	1109H205: Review Revenue Agent's Report Schedule for Arizona, discuss Texas Tax return and review cost of goods sold calculation and discuss with Brad Armitage (BMHC).	\$450.00	1.80	\$810.00	
11/13/2009	Paul Baldrige Klopping	Senior Associate	1109H206: Call with client regarding Texas return.	\$350.00	1.00	\$350.00	
11/13/2009	Paul Baldrige Klopping	Senior Associate	1109H207: Prepare additional Texas return summary.	\$350.00	1.00	\$350.00	
11/13/2009	Paul Baldrige Klopping	Senior Associate	1109H208: Discussions with Matt Mandel (PWC) on Texas return and Single Member Limited Liability Company project.	\$350.00	2.00	\$700.00	
11/16/2009	Brittany Bruegel	Associate	1109H209: Prepare Revenue Agent's Report workbook for New Mexico.	\$225.00	0.50	\$112.50	
11/16/2009	Brittany Bruegel	Associate	1109H210: Prepare Revenue Agent's Report workbook for New York.	\$225.00	3.00	\$675.00	
11/16/2009	Brittany Bruegel	Associate	1109H211: Prepare Revenue Agent's Report workbook for North Dakota.	\$225.00	1.50	\$337.50	

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Date	Name	Position	Description	Rate	Hours	Compensation	Total
11/16/2009	Paul Baldrige Klopping	Senior Associate	1109H212: Review and assist Brittany Bruegel (PWC) with the 90 days states, including NJ, ND, and others.	\$350.00	1.00	\$350.00	\$350.00
11/16/2009	Paul Baldrige Klopping	Senior Associate	1109H213: Provide guidance and review documents regarding Single Member Limited Liability Company for Robert Salas (PWC).	\$350.00	1.00	\$350.00	\$350.00
11/16/2009	Robert P Salas	Associate	1109H214: Document research regulations into Document Management System.	\$225.00	1.00	\$225.00	\$225.00
11/16/2009	Robert P Salas	Associate	1109H215: Research regarding Internal Revenue Code Section 165 provisions and Section 332.	\$225.00	1.00	\$225.00	\$225.00
11/16/2009	Robert P Salas	Associate	1109H216: Redact memorandum from Amazon and submit to Paul Klopping (PWC) for review.	\$225.00	1.00	\$225.00	\$225.00
11/17/2009	Brittany Bruegel	Associate	1109H217: Prepare Revenue Agent's Report Workbook for Illinois.	\$225.00	1.00	\$225.00	\$225.00
11/17/2009	Brittany Bruegel	Associate	1109H218: Prepare Revenue Agent's Report Workbook for Texas.	\$225.00	2.00	\$450.00	\$450.00
11/17/2009	Brittany Bruegel	Associate	1109H219: Prepare Revenue Agent's Report Workbook for Alabama.	\$225.00	1.50	\$337.50	\$337.50
11/17/2009	Brittany Bruegel	Associate	1109H220: General Review and revisions of workbooks for all states for the Revenue Agent's Report.	\$225.00	1.50	\$337.50	\$337.50
11/17/2009	Derek Nerland	Manager	1109H221: Review state Revenue Agent's Report adjustment, restructuring idea, and billing.	\$450.00	1.90	\$855.00	\$855.00
11/17/2009	Paul Baldrige Klopping	Senior Associate	1109H222: Research on Single Member Limited Liability Company.	\$350.00	1.00	\$350.00	\$350.00
11/17/2009	Paul Baldrige Klopping	Senior Associate	1109H223: Review work schedules prepared by Associates.	\$350.00	1.00	\$350.00	\$350.00
11/17/2009	Robert P Salas	Associate	1109H224: Research the application of inside basis and outside basis under Section 331 and 332.	\$225.00	0.50	\$112.50	\$112.50

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11/20/2009	Matthew A Mandel	Director	1109H225: Review RAR project status.	\$450.00	1.00	\$450.00	
11/23/2009	Brittiany Bruegel	Associate	1109H226: Prepare Revenue Agent's Report Workbook for Georgia.	\$225.00	0.75	\$168.75	
11/23/2009	Brittiany Bruegel	Associate	1109H227: Prepare Revenue Agent's Report Workbook for Kansas.	\$225.00	0.75	\$168.75	
11/23/2009	Brittiany Bruegel	Associate	1109H228: Prepare Revenue Agent's Report Workbook for Minnesota.	\$225.00	0.50	\$112.50	
11/23/2009	Derek Nerland	Manager	1109H229: Review Revenue Agent's Report adjustment plan.	\$450.00	1.10	\$495.00	
11/23/2009	Minna Suh	Associate	1109H230: Review time and describe fully time spent on federal Revenue Agent's Report project.	\$250.00	0.30	\$75.00	
11/23/2009	Paul Baldrige Klopping	Senior Associate	1109H231: Generate and review CA-specific schedules for years 2005 - 2007 regarding Revenue Agent's Report.	\$350.00	4.60	\$1,610.00	
11/24/2009	Brittiany Bruegel	Associate	1109H232: Prepare Revenue Agent's Report Workbook Minnesota.	\$225.00	0.50	\$112.50	
11/24/2009	Brittiany Bruegel	Associate	1109H233: Prepare Revenue Agent's Report Workbook North Carolina.	\$225.00	0.50	\$112.50	
11/24/2009	Derek Nerland	Manager	1109H234: Call with Paul Klopping and Matt Mandel (PWC) to discuss schedules from state on Revenue Agent's Reports and review schedules provided.	\$450.00	1.40	\$630.00	
11/24/2009	Paul Baldrige Klopping	Senior Associate	1109H235: Review for the 90 day states including MO, NJ, DE, AR, MD regarding Revenue Agent's Report.	\$350.00	3.00	\$1,050.00	
11/24/2009	Matthew A Mandel	Director	1109H236: Follow-up on RAR project status and coordinate schedules.	\$450.00	1.00	\$450.00	
11/25/2009	Brittiany Bruegel	Associate	1109H237: Review Revenue Agent Report Workbook North Carolina and South Carolina.	\$225.00	2.00	\$450.00	

**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 November 1, 2009 through November 30, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
11/25/2009	Paul Baldrige Klopping	Senior Associate	1109H238: Research on the states that conform to federal check-the-box rules (researched 21 states in total).	\$350.00	4.00	\$1,400.00	
11/30/2009	Brittany Bruegel	Associate	1109H239: Review Revenue Agent Report Workbook Ohio, Oklahoma, Tennessee, Virginia.	\$225.00	5.00	\$1,125.00	
11/30/2009	Matthew A Mandel	Director	1109H240: Review and revise RAR schedules.	\$450.00	2.50	\$1,125.00	
11/30/2009	Paul Baldrige Klopping	Senior Associate	1109H241: Research for the relevant states for SMLLC conversion.	\$350.00	4.50	\$1,575.00	
<b>Subtotal - Hours and Compensation for Income Tax Compliance</b>					<b>125.30</b>	<b>\$40,325.00</b>	
<b>Subtotal - Tax Advisory Services</b>					<b>359.10</b>	<b>\$156,570.00</b>	

**Bankruptcy Requirements and Obligations**

**Monthly, Interim and Final Fee Applications**

10/13/2009	Andrea Clark Smith	Director (Bankruptcy)	1109H242: Review September fee application (narrative, exhibits, time details and expenses).	\$550.00	0.30	\$165.00	
10/23/2009	Andrea Clark Smith	Director (Bankruptcy)	1109H242: Continue review September fee application (narrative, exhibits, time details and expenses).	\$550.00	0.30	\$165.00	
10/26/2009	Andrea Clark Smith	Director (Bankruptcy)	1109H243: Continue review September fee application (narrative, exhibits, time details and expenses).	\$550.00	0.50	\$275.00	
10/27/2009	Andrea Clark Smith	Director (Bankruptcy)	1109H244: Revise September fee application (narrative, exhibits, time details and expenses).	\$550.00	0.90	\$495.00	

**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 November 1, 2009 through November 30, 2009**

Exhibit C

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/4/2009	Fannie Kurniawan	Paraprofessional (Bankruptcy)	1109H245: Prepare time Consolidator (October 2009).	\$125.00	0.50	\$62.50	
11/5/2009	Erin Swisher Orth	Paraprofessional	1109H246: Provide Assistance to B. Balonick (PwC) for October Billings.	\$150.00	1.00	\$150.00	
11/5/2009	Fannie Kurniawan	Paraprofessional (Bankruptcy)	1109H247: Prepare expense consolidator (October 2009).	\$125.00	0.50	\$62.50	
11/9/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1109H248: Reviewed time and expense descriptions in October consolidator, draft email to team to update time descriptions.	\$290.00	1.00	\$290.00	
11/9/2009	Bret H Balonick	Director	1109H249: Review and finalize October billing.	\$550.00	1.50	\$825.00	
11/9/2009	Fannie Kurniawan	Paraprofessional (Bankruptcy)	1109H250: Continue to prepare expense consolidator (October 2009).	\$125.00	0.50	\$62.50	
11/10/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1109H251: Draft email to B. Balonick (PwC) regarding fee auditor report.	\$290.00	0.50	\$145.00	
11/10/2009	Fannie Kurniawan	Paraprofessional (Bankruptcy)	1109H252: Prepare time consolidator (October 2009).	\$125.00	1.00	\$125.00	
11/12/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1109H253: Prepare fee application narrative for the October monthly fee application.	\$290.00	1.50	\$435.00	
11/16/2009	Andrea Clark Smith	Director (Bankruptcy)	1109H254: Reivew the BMHC fee auditor report.	\$550.00	0.30	\$165.00	

**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 November 1, 2009 through November 30, 2009**

<b>Date</b>	<b>Name</b>	<b>Position</b>	<b>Description</b>	<b>Rate</b>	<b>Hours</b>	<b>Compensation</b>	<b>Total</b>
11/16/2009	Andrea Clark Smith	Director (Bankruptcy)	1109H255: Review October fee application (narrative, exhibits, time details and expenses).	\$550.00	0.20	\$110.00	
11/17/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1109H256: Analysis of fee auditor report and draft email to team to inform them of updating time descriptions.	\$290.00	0.50	\$145.00	
11/18/2009	Andrea Clark Smith	Director (Bankruptcy)	1109H257: Review status/progress of the October 2009 fee statement.	\$550.00	0.20	\$110.00	
11/19/2009	Robert Ellis Morton Flowers	Senior Associate	1109H258: Analyze BMHC Billing for October 2009 period.	\$350.00	4.00	\$1,400.00	
11/20/2009	Robert Ellis Morton Flowers	Senior Associate	1109H259: Update BMHC billing and time analysis for October 2009.	\$350.00	1.00	\$350.00	
11/26/2009	Bret H. Balonick	Director	1109H260: Perform review of time descriptions for October 2009 fee application.	\$550.00	1.00	\$550.00	
11/30/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1109H261: Review final BMHC October fee application.	\$290.00	3.50	\$1,015.00	
<b>Subtotal - Hours and Compensation for Monthly, Interim and Final Fee Applications</b>					<b>20.70</b>	<b>\$7,102.50</b>	
<b>Subtotal - Bankruptcy Requirements and Obligations</b>					<b>20.70</b>	<b>\$7,102.50</b>	
<b>Total Hours and Compensation</b>					<b>379.80</b>	<b>\$163,672.50</b>	



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

In re:  
  
BUILDING MATERIALS HOLDING CORPORATION, *et al.*,<sup>1</sup>  
  
Debtors.

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

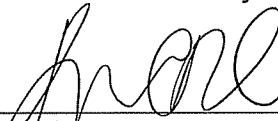
**AFFIDAVIT OF SERVICE**

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 7, 2009, she caused a copy of the foregoing document to be served as indicated upon the parties identified on the attached service list.

  
\_\_\_\_\_  
Casey S. Cathcart

SWORN TO AND SUBSCRIBED before me this 7th day of December, 2009.

  
\_\_\_\_\_  
Notary Public  
My Commission Expires:



<sup>1</sup> 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.

**BUILDING MATERIALS HOLDING CORPORATION**  
**FEE APPLICATION NOTICE PARTIES**  
**12/7/2009**

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(Counsel to the Official Committee  
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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**


In re:  
  
BUILDING MATERIALS HOLDING CORPORATION, *et al.*,<sup>1</sup>  
  
Debtors.

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

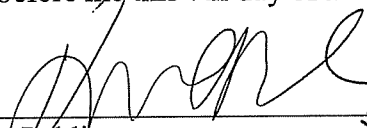
**AFFIDAVIT OF SERVICE**

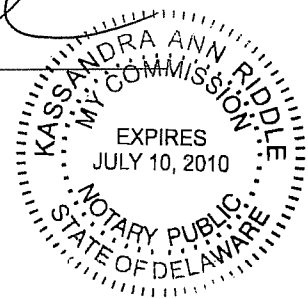
STATE OF DELAWARE    )  
                                  ) SS  
NEW CASTLE COUNTY    )

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 7, 2009, she caused a copy of the notice of the foregoing document to be served as indicated upon the parties identified on the attached service list.

  
\_\_\_\_\_  
Casey S. Cathcart

SWORN TO AND SUBSCRIBED before me this 7th day of December, 2009.

  
\_\_\_\_\_  
Notary Public  
My Commission Expires:



<sup>1</sup> 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.

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**2002 SERVICE LIST**  
**BUILDING MATERIALS HOLDING CORPORATION**  
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**2002 SERVICE LIST**  
**BUILDING MATERIALS HOLDING CORPORATION**  
**12/7/2009**

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**2002 SERVICE LIST**  
**BUILDING MATERIALS HOLDING CORPORATION**  
**12/7/2009**

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