

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

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In re:	:	Chapter 11
	:	
BUILDING MATERIAL HOLDING	:	Case No. 09-12074 (KJC)
CORPORATION, <u>et al.</u> ¹	:	
	:	Jointly Administered
Debtors.	:	
-----X		

**SECOND SUPPLEMENTAL DECLARATION OF
ANDREW I. SILFEN IN SUPPORT OF THE APPLICATION
AUTHORIZING THE EMPLOYMENT AND RETENTION OF
ARENT FOX LLP AS COUNSEL FOR THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS *NUNC PRO TUNC TO JUNE 26, 2009***

Andrew I. Silfen, declares under penalty of perjury that:

1. I am a partner and chair of the Bankruptcy and Financial Restructuring Group at Arent Fox LLP (“Arent Fox”), a law firm which employs approximately 350 attorneys and maintains an office for the practice of law at 1675 Broadway, New York, NY 10019 as well as offices in Washington, DC and Los Angeles, CA.

2. This declaration (the “Second Supplemental Declaration”) is submitted to supplement the Declaration of Andrew I. Silfen submitted on July 24, 2009 [Docket No. 301], in support of the Application of the Official Committee of Unsecured Creditors of Building Materials, *et al.* (the “Committee”) to employ and retain Arent Fox as counsel to the Committee *nunc pro tunc* to June 26, 2009. Arent Fox filed its First Supplemental Declaration of Andrew I. Silfen (the “First Supplemental Declaration”) on October 2, 2009 [Docket No. 682].

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).

3. Arent Fox files this Second Supplemental Declaration to identify connections to entities listed on Exhibit A hereto.

4. Annexed hereto as Exhibit B is a list of all entities and individuals with whom Arent Fox has or had a connection.

5. Lennar Corp. and Greystone Homes, Inc., (a subsidiary of Lennar Corp.) are unsecured creditors in these chapter 11 cases. A potential new client has asked Arent Fox to perform an insurance coverage analysis in connection with one of Lennar Corp.'s subsidiaries, Lennar Fresno. This analysis is wholly unrelated to Arent Fox's representation of the Committee in these chapter 11 cases.

6. Also, at the time of the First Supplemental Declaration, Allied Irish Bank, an affiliate of AIB Debt Management, an alleged secured creditor in these chapter 11 cases, was a prospective client of Arent Fox. Since that time, Allied Irish Bank has engaged Arent Fox to represent it with respect to certain District of Columbia real estate matters which are wholly unrelated to these chapter 11 cases.

7. Arent Fox does not believe that the remaining connections on Exhibit B constitute a conflict, or in any way impair Arent Fox's representation of the Committee. Arent Fox will continue to research potential conflicts with respect to its representation of the Committee in these cases and reserves the right to supplement its disclosures as necessary in order to disclose any conflicts or connections as appropriate.

I declare under penalty of perjury that the foregoing is true and correct. Executed this ____ day of November, 2009, at New York, New York.



Andrew I. Silfen

EXHIBIT A

Abatix Corp.
AIB Debt Management Limited
Aiken Schenk Hawkins & Ricciardi P.C.
Allied Irish Bank, P.L.C.
Allison N. Cooper
Allison Rebecca Axenrod
Allweather Wood Treaters
Amy D. Brown
Andrea Sessions
Arapahoe County Treasurer
Arnold & Arnold Attorneys at Law, LLP
Barbara Lawall
Barbara Lee Caldwell
Berry & Associates PLLC
Bradley I. Dietz
Buchalter Nemer
Burch & Cracchiolo, PA
C. Kerman Ag Resources, Inc.
Chad A. Kelsch
Christopher W. Lampe
City of Austin Community College
City of Austin Independent School District
Claims Recovery Group, LLC
CNH Capital America, LLC
Cole, Schotz, Meisel, Forman & Leonard, P.A.
Creditor Liquidity, L.P.
CRP Holdings B, L.P.
D. Edward Hays
Daniel Kerrigan
David Escamilla
Dietrich, Glasrud, Mallek & Aune
Domingo Elias & Vu LLP
Donald J. Bowman, Jr.
Eduardo Acevedo et al.
El Paso Lumber & Plywood, Inc.
Elwood HA, L.L.C.

FCA Construction Company, LLC
Floyd, Skere & Kelly, LLP
Fredrickson, Mazeika & Grant, LLP
Gary H. Leibowitz
Glenn M. Farrell
Goode Casseb Jones Riklin Choate & Watson, P.C.
Greystone Homes, Inc.
Gust Rosenfeld P.L.C.
Hanna & Brophy
Hanna, Brophy, MacLean, McAleer & Jensen, LLP
Hellmuth & Johnson, PLLC
Henry Geisel
Howard C. Rubin
James E. Huggett
James Fox
James Hawkins APLC
James R. Hawkins
James Riley
Jeff Lusich
Jonathan Lee Riches
Joseph James Farnan, III
Joyce B. Debus
Kandy Lofquist
Karon Y. Wright
Kenneth J. Jorgensen Law PC
Kessler & Collins, P.C.
Kivel & Howard LLP
Knell & Poulos, P.C.
Laura McCloud
Law Office of Russell D. Cook
Law Offices of Allie & Schuster, P.C.
Law Offices of Frederick W. Smith, Jr.
Law Offices of Lorna A. Voboril
Lennar Corp.
Lewis and Roca LLP
Lincoln, Gustafson & Cercos
Margolis Edelstein
Maricopa County Treasurer
Mark W. Eckard

Marks Colia & Finch LLP
Marshack Hays LLP
Marsh AG
Marsh Global Markets (Dublin) Limited
Marsh Ltd.
Marsh Risk & Insurance Srvcs.
Marsh USA, Inc.
Megan Harper
Michael Urbanos
Mitchell A. Karlan
Moffatt, Thomas, Barnett, Rock & Fields, Chtd.
Nathan E. Jones
Naylor & Geisel, P.C.
Nelda Wells Spears
Parker & Irwin P.C.
Paul M. Weiser
Pedro Alvarado
Phil Turner
Phillips, Goldman & Spence, P.A.
Preg O'Donnell & Gillett PLLC
PricewaterhouseCoopers LLP
Ray McDermett
Richard Falek
Robert A. Feusier
Robert E. Cooper, Jr.
Robert F. Poppiti, Jr.
Robert J. Tanner
Sae Muzumdar
San Bernardino County
Sanjay Bhatnagar
Scott Howard
Scott K. Brown
Sean Matthew Beach
Seyfarth Shaw LLP
Sierra Liquidity Fund, LLC
Smith Moore Leatherwood, LLP
Spiess & Bell, P.C.
State of Tennessee Department of Revenue
Steven Varnet

Tammy Bynum
Travis County Hospital District
Travis County Tax Assessor-Collector
Travis County, Texas
U.S. Debt Recovery LLC
William D. Schuster

EXHIBIT B²

PARTY	ARENT FOX RELATIONSHIP
Allied Irish Bank/AIB	Current Adverse; Current Client; Former Client; Former Other Interested Party; Former Adverse; Former Client Friendly
Buchalter Nemer	Former Client; Current Other Interested Party; Current Adverse
City of Austin Community College/City of Austin Independent School District	Current Adverse (“City of Austin”, “City of Austin Housing Authority”); Current Other Interested Party (“City of Austin”)
Cole, Schotz, Meisel, Forman & Leonard, P.A.	Current and Former Adverse; Current Other Interested Party
Creditor Liquidity, L.P.	Current Client (“Creditor Liquidity Asset Management LLC”)
David Escamilla	Current Other Interested Party (“D. Escamilla”)
Donald J. Bowman, Jr.	Former Adverse
Gust Rosenfeld P.L.C.	Current Client Friendly
James E. Huggett	Current Adverse; Current Other Interested Party
James Fox	Former Client Friendly (“James M. Fox”)
James Riley	Former Other Interested Party (“James Riley, Sr.”); Former Adverse (“James L. Riley Jr. Roofing & Gutter”)
Laura McCloud	Current Adverse (“Laura I. McCloud”)
Lennar Corp./Greystone Homes, Inc. (subsidiary)	Current Adverse (“Lennar Corp.”, “Lennar Partners”, “Lennar Fresno”); Former Adverse (“Lennar Corp.”, “Lennar Partners”, “Lennar Affordable Housing”, “Lennar Development”, “Lennar Properties”); Former (Parent of) Former Client; Former Client (“US Home Corp.”, “US Home Corp. SV”, “Fortress Group, Inc.”); Current Client Friendly (“Landsource Communities Development”); Current (Parent of) Client Friendly; Former Other Interested Party (“Lennar Partners”); Current Other Interested Party (“Lennar Communities Inc.”)
Lewis and Roca LLP	Former Client Friendly
Margolis Edelstein	Current Adverse; Current and Former Other Interested Party
Mark W. Eckard	Current Adverse

² Party relationships are classified as: (i) Client; (ii) Former Client (no active matters are attributed to the client because all amounts have been billed and the entity or individual is no longer considered a client); (iii) Adverse; (iv) Other Interested Party (a party that is not a Client, a Former Client, Client Friendly or Adverse); (v) Client Friendly (a party who refers a client to Arent Fox; an affiliate of the client; possibly an officer or party who is not adverse to the client; or a party who is generally aligned with the Arent Fox client).

Marsh & McLennan Companies	Current Other Interested Party (“Ontrack”, “National Economic Research Associates”, Marsh USA, Inc.”, “Kroll, Inc.”, “Mercer HR Consulting”); Current Adverse (“Marsh USA, Inc.”, “Marsh Inc.”, “Kroll Inc.”, “Zolfo Cooper LLC”); Former Adverse; Current Client Friendly (“NERA Economic Consulting”, “Sedgwick Claims Management”); Current (Parent of) Client (“Investors Trust Assurance SPC”); Current Prospective Client; Current Client of Client
Moffatt, Thomas, Barnett, Rock & Fields, Chtd.	Former Client Friendly
Phillips, Goldman & Spence, P.A.	Current Adverse; Current Other Interested Party
PricewaterhouseCoopers LLP	Former Client; Former Client Friendly; Current and Former Adverse; Current Other Interested Party (“PWC Lehman”); Former Other Interested Party; Current Co-Party (“PricewaterhouseCoopers Audit Private Jointstock”); Current Client Friendly to Prospective Client
Robert E. Cooper, Jr.	Current Adverse
Robert F. Poppiti, Jr.	Current Adverse
Scott Howard	Former Co-Party
Seyfarth Shaw LLP	Former Client Friendly; Current Other Interested Party; Current Adverse
State of Tennessee Department of Revenue	Former Client Friendly; Current Other Interested Party