



**Compensation Previously Requested**

<b>Date / Docket No.</b>	<b>Compensation Period</b>	<b>Requested Fees</b>	<b>Requested Expenses</b>	<b>Fees Paid to Date</b>	<b>Expenses Paid to Date</b>	<b>20 % Holdback</b>
09/01/09/552	06/16/09 to 07/31/09	\$ 39,110.40	\$ -	\$ 31,288.32	\$ -	\$ 6,003.48 <sup>3</sup>
09/17/09/632	08/01/09 to 08/31/09	\$ 24,218.70	\$ -	\$ 19,374.96	\$ -	\$ 4,677.14 <sup>4</sup>
<b>Total</b>		<b>\$ 63,329.10</b>	<b>\$</b>	<b>\$ 50,663.28</b>	<b>\$ -</b>	<b>\$ 10,680.62</b>

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<sup>3</sup> Includes reduction of \$1,818.60 based on agreement with fee auditor

<sup>4</sup> Includes reduction of \$166.60 based on agreement with fee auditor

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

<b>IN RE:</b>	)	
	)	<b>Chapter 11</b>
<b>BUILDING MATERIALS HOLDING</b>	)	
<b>CORPORATION, <i>et al.</i>,<sup>5</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
	)	
<b>Debtors.</b>	)	<b>Jointly Administered</b>
	)	
	)	
	)	
	)	

**THIRD MONTHLY FEE APPLICATION OF  
KPMG LLP AS AUDITORS AND TAX ADVISOR TO THE DEBTORS FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF  
EXPENSES FOR THE  
PERIOD BEGINNING SEPTEMBER 1, 2009 THROUGH NOVEMBER 30, 2009**

**INDEX**

<b>EXHIBIT A</b>	<b>Copy of the KPMG Retention Order</b>
<b>EXHIBIT B</b>	<b>Copy of the Supplemental KPMG Retention Order</b>
<b>EXHIBIT C</b>	<b>Summary of Hours and Discounted Fees Incurred by Professional</b>
<b>EXHIBIT D</b>	<b>Summary of Hours and Discounted Fees Incurred by Category</b>
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<sup>5</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.

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

<b>IN RE:</b>	)	
	)	<b>Chapter 11</b>
<b>BUILDING MATERIALS HOLDING</b>	)	
<b>CORPORATION, <i>et al.</i>,<sup>6</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
	)	
<b>Debtors.</b>	)	<b>Jointly Administered</b>
	)	
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	)	

**THIRD MONTHLY FEE APPLICATION OF  
KPMG LLP AS AUDITORS AND TAX ADVISOR TO THE DEBTORS FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF  
EXPENSES FOR THE  
PERIOD BEGINNING SEPTEMBER 1, 2009 THROUGH NOVEMBER 30, 2009**

KPMG LLP, (“KPMG”) as auditors and tax advisor to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this Third Monthly Fee Application (the “Application”), pursuant to section 327, 328, 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”) and Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 issued by the Executive Office for the United States Trustee (the “U.S. Trustee Guidelines”), and this Court’s Administrative Order

<sup>6</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.

Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated July 15, 2009 (the "Interim Compensation Order") (Docket No. 201), for the allowance of interim compensation for professional services performed by KPMG for the period beginning September 1, 2009 through November 30, 2009 (the "Compensation Period"), in the amount of \$101,103.05 (the "Compensation Amount"), respectfully represents:

### **Jurisdiction**

1. The Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). The statutory predicates for the relief requested herein are sections 327(a), 328(a), 330, and 331 of the Bankruptcy Code.

### **Background**

2. On June 16, 2009 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "Chapter 11 Cases"). The Debtors continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases. On July 26, 2009, the Office of the United States Trustee (the "U.S. Trustee") appointed the official committee of unsecured creditors (the "Creditors Committee").

3. On July 28, 2009, this Court entered an order approving the Original Application [Docket No. 326] (the "Original Retention Order"). Specifically, the Original Retention Order approved the retention of KPMG to provide the Debtors with audit and tax advisory services during these cases. A copy of the Original Retention Order is attached as Exhibit A. The Retention Order authorized the Debtors to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court.

4. On September 10, 2009, this Court entered an order approving the Supplemental Application [Docket No. 583] (the "Supplemental Retention Order"). Specifically, the Supplemental Retention Order approved KPMG to provide the Debtors with expanded audit services during these cases *nunc pro tunc* to August 7, 2009. A copy of the Supplemental Retention Order is attached as Exhibit B.

#### **Summary of Application**

5. By this Application, KPMG requests allowance of monthly compensation of professional fees totaling \$101,103.05 and payable in accordance with the Interim Compensation Order at eighty percent (80%) of fees or \$80,882.44. KPMG is not requesting reimbursement of any expenses for this period.

#### **Summary of Services During the Compensation Period**

6. This Application is KPMG's Third Monthly Fee Application for compensation and expense reimbursement filed in these cases. During the

Compensation Period, KPMG provided significant professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

7. Set forth below is summary of the services KPMG rendered to the Debtors during the Compensation Period.

#### Audit Services

Performed preliminary activities required for the audit of the Debtors' consolidated balance sheets as of December 31, 2009, the audit of the related consolidated statements of operations, shareholders' equity, comprehensive income, and cash flows for each the years in the three-year period ended December 31, 2009, and the audit of the Debtors' internal control over financial reporting as of December 31, 2009.

#### Benefit Plan Audit

Begin audit of Building Materials Holding Corporation Employees Savings and Retirement Plan, Building Materials Holding Corporation Union Employees Savings and Retirement Plan, and Building Materials Holding Corporation BMC Construction Employees Savings and Retirement Plan.

#### Tax Advisory Services

Assist the Debtors in their current IRS income tax examination with regard to uniform capitalization of costs under IRC section 263A for the 2005, 2006 and 2007 tax years.

#### Fee Statement and Fee Application Preparation

The billing procedures required by the US Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in these cases have required significant effort to inform the timekeepers of their responsibilities, gather and review the detailed time entries and expenses and preparation of this Application. Such activities included compiling and reviewing detailed time entries, compiling and reviewing detailed expenses incurred, preparing detailed and summary schedules of fees and expenses incurred, drafting the narratives and schedules included in this Application.

8. A summary of the hours and fees incurred by professional and category is annexed hereto as Exhibit C and Exhibit D, respectively, and described in detail in the time records annexed hereto as Exhibits E1 – E4. KPMG maintains contemporaneous records of the time expended for the professional services and

expenses related hereto performed in connection with this chapter 11 cases and such records are maintained in the ordinary course of business.

9. The fees applied for herein are based on the usual and customary fees KPMG charges to audit and tax clients and are commensurate with the usual and customary rates charged for services performed.

10. During the Compensation Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$126 to \$598 per hour. Pursuant to the Retention Order, the rates reflected on this Application represent approximately a 30-44% discount on KPMG's standard rates. Of the aggregate time expended, 34.5 hours were expended by partners, 79.6 hours were expended by senior managers and managers, 165.8 hours were expended by senior associates and 208.3 hours were expended by associates. KPMG's blended hourly rate for services provided during the Compensation Period is \$207.09.

11. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

12. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the



Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

13. During the Compensation Period, KPMG provided a focused range of professional services as requested by the Debtors. KPMG respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost efficient manner.

14. Except as provided in section 504(b) of the Bankruptcy Code, KPMG has not shared, or agreed to share, any compensation received as a result of this case with any person, firm or entity. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person or entity.

#### **Summary of Actual and Necessary Expenses During the Compensation Period**

15. As set forth on Exhibit F, KPMG is not seeking any reimbursement of actual and necessary expenses incurred by KPMG during the period of September 1, 2009 through November 30, 2009.

#### **Reservation**

To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future

application. Furthermore, KPMG reserves the right to seek final approval of, the fees and expenses requested herein.

**Conclusion**

WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests that the Court approve the interim compensation of \$101,103.05 as compensation for professional services rendered during the Compensation Period.

Dated: December 9, 2009

Respectfully submitted,

KPMG LLP

A handwritten signature in black ink, appearing to read "Glenn H. Farrell". The signature is fluid and cursive, with a horizontal line drawn underneath it.

Glenn Farrell  
Partner  
KPMG LLP  
55 Third Street  
Suite 1400  
San Francisco, California 94105  
Phone: 415 963 7673

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

<b>In re:</b>  <b>BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i>,<sup>1</sup></b>  <b>Debtors.</b>	<b>Chapter 11</b>  <b>Case No. 09-12074 (KJC)</b>  <b>(Jointly Administered)</b>
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**DECLARATION PURSUANT TO RULE 2016 OF THE  
LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE  
UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE**

I, Glenn Farrell, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated July 28, 2009, KPMG was retained as auditor and tax advisor to Debtor pursuant to Debtor Order and Sections 105 and 327 of the Bankruptcy Code *nunc pro tunc* to July 16, 2009. I submit this Declaration in conjunction with KPMG’s third monthly fee application for compensation and allowance of expenses for the period of September 1, 2009 through November 30, 2009 (the “Application”).
3. I have personally performed some of the services rendered by KPMG for the Debtor and am thoroughly familiar with the other work performed on behalf of the Debtor by the professionals of KPMG.

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<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.

4. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Rule 2016-1 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the District of Delaware, and submit that the Application substantially complies with such Rule.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 9th day of December, 2009

A handwritten signature in black ink, reading "Glenn H. Farrell". The signature is written in a cursive style with a large initial "G".

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Glenn Farrell

**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 28, 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 **Third Monthly Fee Application of KPMG LLP as Auditors and Tax Advisor to the Debtors for Allowance of Compensation and Reimbursement of Expenses for the Period Beginning September 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 \$101,103.05 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 28, 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 200, Boise, Idaho 83712 (Attn.: Paul S. Street); (ii) co-counsel to the Debtors: (a) Gibson, Dunn

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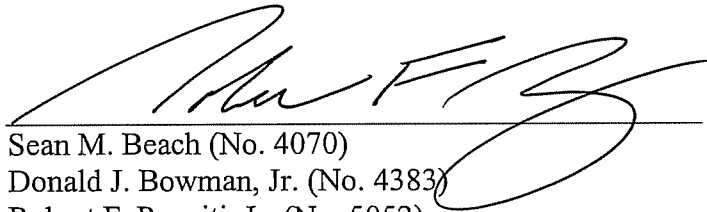
<sup>1</sup> The Debtors, along with the last four digits of each Debtor's tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois Framing, Inc. (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.

& Crutcher LLP, 200 Park Avenue, New York, New York 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, Delaware 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, Delaware 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, Delaware 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, California 94105 (Attn.: Kevin B. Fisher) and (b) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 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 10, 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  
P.O. Box 391  
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*)  
200 Park Avenue, 47th Floor  
New York, New York 10166-0193  
Telephone: (212) 351-4000  
Facsimile: (212) 351-4035

Aaron G. York (admitted *pro hac vice*)  
Jeremy L. Graves (admitted *pro hac vice*)  
2100 McKinney Avenue, Suite 1100  
Dallas, Texas 75201-6911  
Telephone: (214) 698-3100  
Facsimile: (214) 571-2900

ATTORNEYS FOR THE DEBTORS  
AND DEBTORS-IN-POSSESSION

## **Exhibit A**



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

IN RE:	)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i> , <sup>1</sup>	)	Case No. 09-12074 (KJC)
	)	Jointly Administered
Debtors.	)	Ref. Docket Nos. 104 and <u>318</u>

**ORDER PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY KPMG LLP AS AUDITORS AND TAX ADVISOR *NUNC PRO TUNC* TO THE PETITION DATE AND WAIVING CERTAIN REQUIREMENTS OF LOCAL RULE 2016-2**

Upon consideration of the application (the "*Application*") of Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (collectively, the "*Debtors*") for entry of an order pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the "*Bankruptcy Code*"), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "*Bankruptcy Rules*"), and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "*Local Rules*") for authorization to employ and retain KPMG LLP ("*KPMG*") as auditors and tax consultants to the Debtors, all as set forth in the Application; and upon the declaration of Glenn M. Farrell in support of the Application;<sup>2</sup> and the Court having found that venue of this

<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> Capitalized terms used herein but not otherwise defined herein shall have the meanings ascribed to them in the Application.

proceeding and the Application in this district is proper pursuant to 28 U.S.C. sections 1408 and 1409; and the Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and notice of the Application and the opportunity for a hearing on the Application was appropriate under the particular circumstances; and the Court having reviewed the Application; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED:**

1. The Application is granted as set forth below.
2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, the Debtors are authorized to employ and retain KPMG *nunc pro tunc* to the Petition Date as their auditors and tax consultants on the terms set forth in the Application as modified by this Order.
3. KPMG shall be compensated in accordance with the procedures set forth in section 330 of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules, and such procedures as may be fixed by order of this Court; *provided, however*, that KPMG shall be granted a limited waiver of the information requirements set forth in Local Rule 2016-2 to keep time records in half-hour increments.
4. The indemnification provisions of the January 22, 2009 Engagement Letter (the "January 2009 Engagement Letter") to provide tax consulting services are approved, subject to the following clarifications:
  - (a) Subject to the provisions of subparagraphs (c) and (d) below, the Debtors are authorized to indemnify, and shall indemnify, KPMG, in accordance with the January 2009 Engagement Letter and to the extent permitted by

applicable law, for any claim arising from, related to, or in connection with KPMG's performance of the services described in the January 2009 Engagement Letter;

- (b) KPMG shall not be entitled to indemnification, contribution, or reimbursement for services provided under the January 2009 Engagement Letter, unless such services and the indemnification, contribution, or reimbursement therefor are approved by the Court;
- (c) Notwithstanding anything to the contrary in the January 2009 Engagement Letter, the Debtors shall have no obligation to indemnify any person, or provide contribution or reimbursement to any person, for any claim or expense to the extent that it is (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from that person's gross negligence or willful misconduct; (ii) for a contractual dispute in which the Debtors allege the breach of KPMG's contractual obligations unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii), but determined by this Court, after notice and a hearing, to be a claim or expense for which that person should not receive indemnity, contribution, or reimbursement under the terms of the January 2009 Engagement Letter as modified by this Order; and
- (d) If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing the Chapter 11 Cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, or reimbursement obligations under the January 2009 Engagement Letter, including without limitation the advancement of defense costs, KPMG must file an application before this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (d) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for payment by KPMG for indemnification, contribution, or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify KPMG.

5. Notwithstanding any terms of the Engagement Letters to the contrary, paragraph 6 of the terms and conditions annexed to the January 2009 Engagement Letter shall be struck in its entirety.

6. Notwithstanding any terms of the Engagement Letters to the contrary, the Court shall have jurisdiction over any controversy arising from or related to the Application, the Engagement Letters, or KPMG's retention in the Chapter 11 Cases.

7. Notwithstanding paragraph 6 of the Farrell Declaration or any similar provision in the Engagement Letters, KPMG shall not provide such other consulting, advice, research, planning, and analysis regarding audit and tax and advisory services as may be necessary, desirable, or requested from time to time by the Debtors without prior authorization from the Court after notice and a hearing.

8. Notwithstanding paragraph 17 of the Farrell Declaration or any similar provision in the Engagement Letters, during the pendency of these chapter 11 cases and without prejudice to KPMG seeking different terms in other bankruptcy cases, KPMG shall not employ any independent contractors to provide professional services to the Debtors or otherwise with respect to these chapter 11 cases without prior authorization from the Court after notice and a hearing; *provided, however*, that the foregoing limitation shall not apply to services related to non-professional expenses.

9. Notwithstanding anything in the Application, the Engagement Letters or the attachments thereto to the contrary, reimbursement of expenses for legal advice is not being pre-approved as a term or condition of employment under section 328(a) of the Bankruptcy Code, and expense reimbursement requests for legal counsel shall remain subject to applicable law.

10. Upon the resolution of the Internal Revenue Service audit referenced in the second and third full paragraphs on page 2 of the January 2009 Engagement Letter, the Debtors shall provide notice to the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee") of such resolution; *provided, however*, that the Debtors and the U.S. Trustee may

establish reasonable procedures which address the handling of any information provided by the Debtors to the U.S. Trustee in connection therewith; *provided further, however*, that the parties reserve the right to seek any and all appropriate relief from this Court with respect to the establishment or scope of such procedures and to defend, dispute, or otherwise oppose any requests for such relief on any and all grounds.

11. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

12. The Court shall retain jurisdiction with respect to all matters arising under or relating to the implementation and enforcement of this Order.

Dated: Wilmington, Delaware  
July 28, 2009



Kevin J. Carey  
Chief United States Bankruptcy Judge

## **Exhibit 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

)  
) Ref. Docket No. 490

ORDER PURSUANT TO SECTIONS 327(a), 328 (a), AND 330 OF THE BANKRUPTCY  
CODE AND BANKRUPTCY RULES 2014(a) AND 2016 EXPANDING THE SCOPE OF  
EMPLOYMENT AND RETENTION OF KPMG LLP TO INCLUDE FURTHER AUDIT  
SERVICES, NUNC PRO TUNC TO AUGUST 7, 2009

Upon consideration of the supplemental application (the "*Supplemental Application*") of Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (collectively, the "*Debtors*") for entry of an order pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the "*Bankruptcy Code*"), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "*Bankruptcy Rules*"), and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "*Local Rules*") expanding the scope of employment and retention of KPMG LLP ("*KPMG*") to include further audit services, *nunc pro tunc* to August 7, 2009, all as set forth in the Supplemental Application; and upon the Declarations of Glenn M. Farrell in

<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.

support of the Supplemental Application;<sup>2</sup> and the Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. sections 1408 and 1409; and the Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and notice of the Supplemental Application and the opportunity for a hearing on the Supplemental Application was appropriate under the particular circumstances; and the Court having reviewed the Supplemental Application and having considered the statements in support of the relief requested therein at a hearing before the Court (the "*Hearing*"); and the Court having determined that the legal and factual bases set forth in the Supplemental Application and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED:**

1. The Supplemental Application is granted as set forth below.

2. The Additional Engagement Letters are hereby approved,

*Subject to the terms of the  
Court's Order of July 28,  
2009 (Doc. No. 326).*

3. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, the

Debtors are authorized to expand the scope of KPMG's employment and retention in these cases for KPMG to provide additional audit services, *nunc pro tunc* to August 7, 2009, in accordance with the Additional Engagement Letters.

4. KPMG will file fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court, as applicable.

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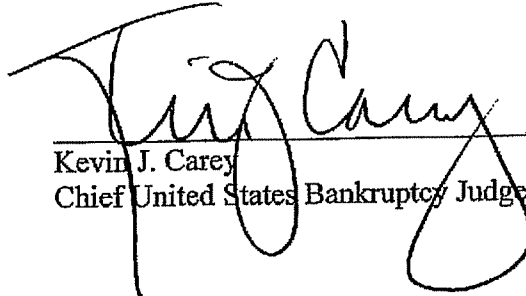
<sup>2</sup> Capitalized terms used herein but not otherwise defined herein shall have the meanings ascribed to them in the Application.



5. Notwithstanding the possible applicability of Rules 6004(g), 7062, and 9014 of the Bankruptcy Rules, or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

6. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: September 9, 2009  
Wilmington, Delaware



Kevin J. Carey  
Chief United States Bankruptcy Judge

**EXHIBIT C**

Building Materials Holding Corporation., et al  
Summary Of Hours and Discounted Fees Incurred By Professional  
September 1, 2009 through November 30, 2009

<b>Professional</b>	<b>Position</b>	<b>Hours Billed</b>	<b>Discounted Hourly Rate</b>	<b>Discounted Fees</b>
Bazzano,Dara A.	Partner	15.1	\$ 392	\$ 5,919.20
Bird, Lewis R.	Senior Associate	139.1	\$ 210	\$ 29,211.00
Burgdorf,Joshua M.	Senior Manager	1.0	\$ 322	\$ 322.00
Campbell, Celeste H.	Senior Associate	21.4	\$ 238	\$ 5,093.20
Chiu, Jennifer S	Manager	4.5	\$ 266	\$ 1,197.00
Denning, Brandon	Associate	162.4	\$ 126	\$ 20,462.40
Eckert, Angella N.	Senior Manager	32.9	\$ 322	\$ 10,593.80
Farrell,Glenn M.	Partner	2.1	\$ 392	\$ 823.20
Fredriksen, Laura	Associate	45.9	\$ 126	\$ 5,783.40
Guo,Lin	Senior Associate	5.3	\$ 210	\$ 1,113.00
Hunter, Linda D.	Partner	15.8	\$ 392	\$ 6,193.60
Husby,Richard K	Senior Manager	33.0	\$ 322	\$ 10,626.00
Jankowski, John	Partner - Tax	1.5	\$ 598	\$ 897.00
Rathnau,Regina L	Manager - Tax	3.7	\$ 333	\$ 1,230.25
Schlenzig, Kathleen C.	Senior Manager - Tax	1.5	\$ 420	\$ 630.00
Sellers,Monica	Manager	3.0	\$ 336	\$ 1,008.00
<b>Total Hours and Fees at Discounted Rate</b>		<b>488.2</b>		<b>\$ 101,103.05</b>

<b>Discounted Fees</b>	<b>\$ 101,103.05</b>
Out of Pocket Expenses	-
<b>Subtotal of Fees and Out of Pocket Expenses</b>	<b>\$ 101,103.05</b>
less Holdback Adjustment (20%)	(20,220.61)
<b>Net Requested Fees &amp; Out of Pocket Expenses</b>	<b>\$ 80,882.44</b>

**Blended Rate                      \$ 207.09**

**EXHIBIT D**  
 Building Materials Holding Corporation., et al  
 Summary of Hours and Discounted Fees Incurred by Category  
 September 1, 2009 through November 30, 2009

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Discounted Fees</u>
2009 Audit	E1	54.2	18,404.40
2008 Benefit Plan Audit	E2	401.4	73,357.20
IRS EXAM - IRC 263A	E3	6.7	2,757.25
Fee Statement and Fee Application Preparation	E4	25.9	6,584.20
<b>Total</b>		<u><u>488.2</u></u>	<u><u>\$ 101,103.05</u></u>

**EXHIBIT E1**

Building Materials Holding Corporation., et al  
2009 Audit  
September 1, 2009 through November 30, 2009

Name	Date	Description	Hours	Rate	Amount
Husby, Richard K	09/15/09	Call with E. Beem (BMHC) to discuss company activity and developments	1.0	\$ 322	\$ 322.00
Husby, Richard K	10/01/09	Identify and submit information related to KPMG's PCAOB Rule 3524 compliance review	1.5	\$ 322	\$ 483.00
Husby, Richard K	10/13/09	Call with E. Beem (BMHC) to discuss company activity and developments	0.5	\$ 322	\$ 161.00
Husby, Richard K	10/27/09	Review and modify overall audit planning assessments based on anticipated company structure upon chapter 11 emergence	1.0	\$ 322	\$ 322.00
Husby, Richard K	10/28/09	Update planned audit approach based on anticipated company structure upon chapter 11 emergence.	2.0	\$ 322	\$ 644.00
Husby, Richard K	10/29/09	Update planned audit approach based on anticipated company structure upon chapter 11 emergence - internal controls.	1.0	\$ 322	\$ 322.00
Husby, Richard K	11/02/09	Review and modify audit programs based on anticipated company structure upon chapter 11 emergence.	2.0	\$ 322	\$ 644.00
Bazzano, Dara A.	11/03/09	Discussion with G. Farrell (KPMG) regarding utilization of resources in Boise office for audit, in order to minimize cost to BMHC.	0.5	\$ 392	\$ 196.00
Bazzano, Dara A.	11/03/09	Review and analyze filed reorganization documents.	0.5	\$ 392	\$ 196.00
Farrell, Glenn M.	11/03/09	Discussion with E. Beem and P. Street (both BMHC) regarding fee estimate for BMHC post chapter 11 audit	0.5	\$ 392	\$ 196.00
Farrell, Glenn M.	11/03/09	Discussion with R. Husby (KPMG) regarding SOP 90-7 (fresh start accounting) and impact on planned audit timing and procedures	0.5	\$ 392	\$ 196.00
Farrell, Glenn M.	11/03/09	Discussion with D. Bazzano (KPMG) regarding utilization of resources in Boise office for audit, in order to minimize cost to BMHC.	0.5	\$ 392	\$ 196.00
Husby, Richard K	11/03/09	Discussion with G. Farrell (KPMG) regarding SOP 90-7 (fresh start accounting) and impact on planned audit timing and procedures	0.5	\$ 322	\$ 161.00
Husby, Richard K	11/03/09	Review and modification of audit planning assessments based on anticipated company structure upon chapter 11 emergence - balance sheet audit areas	3.5	\$ 322	\$ 1,127.00
Bazzano, Dara A.	11/04/09	Continue to review and analyze filed reorganization documents.	1.0	\$ 392	\$ 392.00
Farrell, Glenn M.	11/04/09	Discussion with R. Husby (KPMG) regarding fresh start accounting, staffing, budget, and audit approach	0.6	\$ 392	\$ 235.20
Husby, Richard K	11/04/09	Discussion with G. Farrell (KPMG) regarding fresh start accounting, staffing, budget, and audit approach	0.6	\$ 322	\$ 193.20
Husby, Richard K	11/04/09	Continue review and modification of audit planning assessments based on anticipated company structure upon chapter 11 emergence - balance sheet audit areas	1.9	\$ 322	\$ 611.80
Husby, Richard K	11/04/09	Review and modification of audit planning assessments based on anticipated company structure upon chapter 11 emergence - income statement audit areas	3.5	\$ 322	\$ 1,127.00
Chiu, Jennifer S	11/05/09	Meeting with R. Husby (KPMG) to discuss audit approach and budget.	2.0	\$ 266	\$ 532.00
Chiu, Jennifer S	11/05/09	Review planning and audit procedures and refine preliminary budget for 2009 audit.	2.0	\$ 266	\$ 532.00
Husby, Richard K	11/05/09	Meeting with J. Chiu (KPMG) to discuss audit approach and budget.	2.0	\$ 322	\$ 644.00
Bazzano, Dara A.	11/10/09	Review and analyze fresh start accounting guidance with respect to BMHC	2.0	\$ 392	\$ 784.00
Chiu, Jennifer S	11/10/09	Meeting with G. Farrell (KPMG) and R. Husby (KPMG) to discuss planning and budget.	0.5	\$ 266	\$ 133.00
Husby, Richard K	11/10/09	Meeting with G. Farrell (KPMG) and J. Chiu (KPMG) to discuss planning and budget.	0.5	\$ 322	\$ 161.00
Husby, Richard K	11/10/09	Continue review and modification of audit planning assessments based on anticipated company structure upon chapter 11 emergence - income statement audit areas	2.5	\$ 322	\$ 805.00

**EXHIBIT E1**

Building Materials Holding Corporation., et al  
2009 Audit  
September 1, 2009 through November 30, 2009

Name	Date	Description	Hours	Rate	Amount
Husby, Richard K	11/11/09	Review of audit planning assessments based on anticipated company structure upon chapter 11 emergence - required year end procedures and fresh start accounting	1.0	\$ 322	\$ 322.00
Bazzano, Dara A.	11/12/09	Call with J. Bergdorf (KPMG) regarding fresh start accounting as it pertains to BMHC and relevant material in external webcast	2.0	\$ 392	\$ 784.00
Burgdorf, Joshua M.	11/12/09	Call with D. Bazzano (KPMG) regarding fresh start accounting as it pertains to BMHC and relevant material in external webcast	1.0	\$ 322	\$ 322.00
Bazzano, Dara A.	11/13/09	Review and analyze bankruptcy practice aid and research convenience dating issues as it pertains to BMHC.	2.1	\$ 392	\$ 823.20
Husby, Richard K	11/17/09	Call with E. Beem and P. Street (both BMHC) to discuss proposed credit agreement covenants	1.0	\$ 322	\$ 322.00
Bazzano, Dara A.	11/18/09	Prepare sanitized timeline template document for BMHC to use	0.5	\$ 392	\$ 196.00
Bazzano, Dara A.	11/18/09	Review and analyze debt agreement	1.0	\$ 392	\$ 392.00
Bazzano, Dara A.	11/18/09	Call with client to discuss issue with the going concern language	0.5	\$ 392	\$ 196.00
Bazzano, Dara A.	11/18/09	Call with L. Imlay (KPMG) to leverage knowledge of going concern considerations and applicability to BMHC.	1.0	\$ 392	\$ 392.00
Husby, Richard K	11/18/09	Perform senior manager review of draft credit agreement	2.0	\$ 322	\$ 644.00
Bazzano, Dara A.	11/19/09	Review and analyze going concern/fresh start issues and related financial statements in the context of impact on 2009 Integrated Audit	1.0	\$ 392	\$ 392.00
Bazzano, Dara A.	11/23/09	Discussion with the client regarding going concern issues	1.0	\$ 392	\$ 392.00
Husby, Richard K	11/23/09	Continue to perform senior manager review of draft credit agreement	2.0	\$ 322	\$ 644.00
Bazzano, Dara A.	11/24/09	Discuss impact of percentage of completion adjustments with E. Beem (BMHC) and D. Bazzano (KPMG)	1.5	\$ 392	\$ 588.00
Husby, Richard K	11/24/09	Discuss impact of percentage of completion adjustments with E. Beem (BMHC) and D. Bazzano (KPMG)	1.5	\$ 322	\$ 483.00
Bazzano, Dara A.	11/25/09	Call with the client to discuss going concern language change	0.5	\$ 392	\$ 196.00
<b>Total 2009 Audit</b>			<b><u>54.2</u></b>		<b><u>\$ 18,404.40</u></b>

**EXHIBIT E2**

Building Materials Holding Corporation., et al  
2008 Benefit Plan Audit  
September 1, 2009 through November 30, 2009

Name	Date	Description	Hours	Rate	Amount
Bird, Lewis R.	09/01/09	Call with A. Eckert and L. Hunter (both KPMG) to discuss extent of payroll testwork and need for possible additional testwork.	0.2	\$ 210	\$ 42.00
Bird, Lewis R.	09/01/09	Communication with J. Babcock-Hyde (BMHC) regarding financial statement tie-out schedules, remittance schedules and coordination of walkthrough timing.	0.2	\$ 210	\$ 42.00
Bird, Lewis R.	09/01/09	Review and respond to questions from staff regarding detailed testwork over loans and distributions.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/01/09	Review and revise various sample selections sent to the client for use by the staff	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/01/09	Provide guidance and instructions to L. Fredriksen (KPMG) related to the substantive testing over distributions.	0.8	\$ 210	\$ 168.00
Bird, Lewis R.	09/01/09	Review and reconcile remittances schedule to our testing over contributions and loans.	1.0	\$ 210	\$ 210.00
Bird, Lewis R.	09/01/09	Review testing templates sent back to us by the Client to confirm that the items selected by KPMG were included in the testing templates and reconcile populations to the financials.	1.0	\$ 210	\$ 210.00
Bird, Lewis R.	09/01/09	Review corporate payroll testwork to ensure it covers relevant assertions for the benefit plan audit.	1.1	\$ 210	\$ 231.00
Bird, Lewis R.	09/01/09	Respond to questions from staff regarding contributions testing.	1.5	\$ 210	\$ 315.00
Bird, Lewis R.	09/01/09	Prepare KPMG Planning Document.	3.2	\$ 210	\$ 672.00
Denning, Brandon	09/01/09	Identify which participants with new loans for fiscal year 2008 will need to be sent confirmations to verify receipt of loan proceeds	0.3	\$ 126	\$ 37.80
Denning, Brandon	09/01/09	Review and analyze maximum contribution limits per the Non-Union Plan	0.4	\$ 126	\$ 50.40
Denning, Brandon	09/01/09	Review and analyze the calculation for the matching contribution percentage	0.5	\$ 126	\$ 63.00
Denning, Brandon	09/01/09	Review and analyze the Contributions audit program guide	0.5	\$ 126	\$ 63.00
Denning, Brandon	09/01/09	Perform substantive testing of a sample for the Non - Union Loans	0.6	\$ 126	\$ 75.60
Denning, Brandon	09/01/09	Review and analyze contribution eligibility requirements per the Plan document	0.8	\$ 126	\$ 100.80
Denning, Brandon	09/01/09	Calculate the eligible compensation for participants of the Non-Union plan	0.9	\$ 126	\$ 113.40
Denning, Brandon	09/01/09	Perform substantive testing of a sample for the Union Loans	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/01/09	Perform substantive testing of a sample for Non - Union Contributions	2.6	\$ 126	\$ 327.60
Denning, Brandon	09/01/09	Perform substantive testing of a sample for the Select Build Loans	3.4	\$ 126	\$ 428.40
Eckert, Angella N.	09/01/09	Call with L. Hunter (KPMG) to discuss payroll testing procedures and walkthrough procedures.	0.2	\$ 322	\$ 64.40
Eckert, Angella N.	09/01/09	Call with L. Hunter and R. Bird (both KPMG) to discuss contribution sample selection and payroll testing procedures.	0.2	\$ 322	\$ 64.40
Fredriksen, Laura	09/01/09	Review and analyze information from audit program guides regarding requirements of confirmation samples to be selected	0.2	\$ 126	\$ 25.20
Fredriksen, Laura	09/01/09	Review and analyze information from audit program guides regarding walkthroughs	0.2	\$ 126	\$ 25.20
Fredriksen, Laura	09/01/09	Communication regarding Distribution testing with R. Bird (KPMG)	0.5	\$ 126	\$ 63.00
Fredriksen, Laura	09/01/09	Perform testing over Non-Union ING Distribution	0.8	\$ 126	\$ 100.80
Fredriksen, Laura	09/01/09	Perform testing over Union ING Distribution	1.3	\$ 126	\$ 163.80
Fredriksen, Laura	09/01/09	Continue to perform testing over Select Build ING Distribution	3.6	\$ 126	\$ 453.60
Fredriksen, Laura	09/01/09	Perform testing over Select Build ING Distribution	3.9	\$ 126	\$ 491.40
Hunter, Linda D.	09/01/09	Call with A. Eckert (KPMG) to discuss payroll testing procedures and walkthrough procedures.	0.2	\$ 392	\$ 78.40
Hunter, Linda D.	09/01/09	Call with A. Eckert and R. Bird (both KPMG) to discuss contribution sample selection and payroll testing procedures.	0.2	\$ 392	\$ 78.40

**EXHIBIT E2**

Building Materials Holding Corporation., et al  
2008 Benefit Plan Audit  
September 1, 2009 through November 30, 2009

Name	Date	Description	Hours	Rate	Amount
Bird, Lewis R.	09/02/09	Communication with J. Babcock-Hyde (BMHC) regarding certain procedures outlined in the risk assessment procedures section of the KPMG Planning Document.	0.2	\$ 210	\$ 42.00
Bird, Lewis R.	09/02/09	Communication with J. Babcock-Hyde (BMHC) regarding whether remittance schedules show breakout of separate payroll systems.	0.2	\$ 210	\$ 42.00
Bird, Lewis R.	09/02/09	Begin preparation of investments section of the Audit Program Guide.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/02/09	Participate in walkthrough of the contributions process with J. Babcock-Hyde, C. Downey, and T. Graffis (all BMHC) and B. Denning (KPMG).	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/02/09	Participate of the walkthrough of the distributions and loans processes with J. Babcock-Hyde, C. Downey, and T. Graffis (all BMHC) and L. Fredriksen (KPMG).	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/02/09	Perform senior associate review of "contributions by pay period" schedule to determine the significance of contributions by payroll system.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/02/09	Perform senior associate review of process questionnaires filled out by the client in order to prepare for walkthroughs.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/02/09	Respond to questions from staff related to outstanding items on loans and contributions testing.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/02/09	Review and compile list of confirmation letters to be sent.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/02/09	Review and respond to list of questions from the partner regarding a potential partial plan termination.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/02/09	Prepare the KPMG Planning Document.	1.9	\$ 210	\$ 399.00
Bird, Lewis R.	09/02/09	Continue to prepare the KPMG Planning Document.	2.1	\$ 210	\$ 441.00
Bird, Lewis R.	09/02/09	Finalize KPMG Planning Document	2.3	\$ 210	\$ 483.00
Denning, Brandon	09/02/09	Meeting with J. Babcock -Hyde (BMHC), R. Bird, and B. Denning (both KPMG) to discuss the contribution process (walkthrough) from enrollment to processing of contributions.	0.3	\$ 126	\$ 37.80
Denning, Brandon	09/02/09	Meeting with J. Babcock -Hyde (BMHC) to discuss missing information from contribution spreadsheet	0.9	\$ 126	\$ 113.40
Denning, Brandon	09/02/09	Review and analyze prior year contributions walkthrough in preparation for current year walkthrough	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/02/09	Continue to review and analyze Contributions audit program guide	1.2	\$ 126	\$ 151.20
Denning, Brandon	09/02/09	Document the client walkthrough for contributions	2.2	\$ 126	\$ 277.20
Denning, Brandon	09/02/09	Continue to perform substantive testing of a sample for Union contributions	3.9	\$ 126	\$ 491.40
Fredriksen, Laura	09/02/09	Walkthrough meeting over Distributions and Loans with J. Babcock-Hyde, T. Graffis, S. Downing (all BMHC).	0.3	\$ 126	\$ 37.80
Fredriksen, Laura	09/02/09	Meeting with T. Graffis (BMHC) to discuss questions over SelectBuild ING Distribution	0.4	\$ 126	\$ 50.40
Fredriksen, Laura	09/02/09	Prepare for walkthrough for Distributions and Loans with client.	0.8	\$ 126	\$ 100.80
Fredriksen, Laura	09/02/09	Continue to perform testing over Select Build ING Distribution	1.3	\$ 126	\$ 163.80
Fredriksen, Laura	09/02/09	Document observations found in testing over SelectBuild Distribution testing	1.4	\$ 126	\$ 176.40
Fredriksen, Laura	09/02/09	Modify Confirmation Letter templates to prepare them for client use.	1.5	\$ 126	\$ 189.00
Fredriksen, Laura	09/02/09	Document walkthrough discussion with client of Distributions and Loans	1.9	\$ 126	\$ 239.40
Fredriksen, Laura	09/02/09	Compile information from audit program guides regarding confirmation samples selection	2.4	\$ 126	\$ 302.40
Bird, Lewis R.	09/03/09	Call with A. Eckert and L. Hunter (both KPMG) regarding various questions on testwork and approach.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/03/09	Review and respond to questions from the audit manager with regards to the Planning Document.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/03/09	Perform senior associate review of staff workpapers.	0.5	\$ 210	\$ 105.00

**EXHIBIT E2**

Building Materials Holding Corporation., et al  
2008 Benefit Plan Audit  
September 1, 2009 through November 30, 2009

Name	Date	Description	Hours	Rate	Amount
Bird, Lewis R.	09/03/09	Respond to staff questions related to their work over contributions, loan rollforwards, investments, and SAS 70s.	1.1	\$ 210	\$ 231.00
Bird, Lewis R.	09/03/09	Prepare/draft the Distributions section of the Audit Program Guide and review testing performed with steps required in the Audit Program Guide.	1.3	\$ 210	\$ 273.00
Bird, Lewis R.	09/03/09	Draft/prepare the Contributions section of the Audit Program Guide and review testing performed with steps required in the Audit Program Guide.	3.6	\$ 210	\$ 756.00
Denning, Brandon	09/02/09	Perform loan rollforward test work for the Non-Union Plan	1.4	\$ 126	\$ 176.40
Denning, Brandon	09/03/09	Meeting with L. Owens (BMHC) to discuss the SelectBuild contribution testing for the current year plan.	0.4	\$ 126	\$ 50.40
Denning, Brandon	09/03/09	Perform substantive testing of a sample for Non - Union loans	0.4	\$ 126	\$ 50.40
Denning, Brandon	09/03/09	Meeting with J. Babcock-Hyde (BMHC) to discuss the legal confirmations required for the current year plan.	0.5	\$ 126	\$ 63.00
Denning, Brandon	09/03/09	Review and analyze ING SAS 70 for coverage on allocation control testing	0.5	\$ 126	\$ 63.00
Denning, Brandon	09/03/09	Meeting with J. Babcock-Hyde (BMHC) to discuss the SAS 70s required for the current year plan.	0.6	\$ 126	\$ 75.60
Denning, Brandon	09/03/09	Perform substantive testing of a sample for Select Build loans	0.6	\$ 126	\$ 75.60
Denning, Brandon	09/03/09	Meeting with L. Owens (BMHC) to discuss listing of eligible but not participating employees for the current year plan.	0.7	\$ 126	\$ 88.20
Denning, Brandon	09/03/09	Perform substantive testing of a sample for Union loans	0.7	\$ 126	\$ 88.20
Denning, Brandon	09/03/09	Perform loan rollforward test work for the SelectBuild Plan	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/03/09	Perform loan rollforward test work for the Union Plan	1.1	\$ 126	\$ 138.60
Denning, Brandon	09/03/09	Prepare confirmation log for confirmations to be sent out for Union, Non-Union, and SelectBuild	1.3	\$ 126	\$ 163.80
Denning, Brandon	09/03/09	Perform substantive testing of Union contributions	2.3	\$ 126	\$ 289.80
Eckert, Angella N.	09/03/09	Call with L. Hunter and R. Bird (both KPMG) regarding various questions on testwork and approach.	0.4	\$ 322	\$ 128.80
Eckert, Angella N.	09/03/09	Perform senior manager review of planning document.	0.6	\$ 322	\$ 193.20
Eckert, Angella N.	09/03/09	Review and respond to various questions related to testwork.	0.8	\$ 322	\$ 257.60
Eckert, Angella N.	09/03/09	Perform manager review of planning document and follow-up with R. Bird (KPMG) related to planning issues.	1.2	\$ 322	\$ 386.40
Hunter, Linda D.	09/03/09	Call with A. Eckert and R. Bird (both KPMG) regarding various questions on testwork and approach.	0.4	\$ 392	\$ 156.80
Hunter, Linda D.	09/07/09	Perform partner review of financial statement draft	3.3	\$ 392	\$ 1,293.60
Bird, Lewis R.	09/08/09	Discussion with A. Eckert (KPMG) regarding the required archive memorandums and SAS 70 checklists for our SAS 70 documentation.	0.1	\$ 210	\$ 21.00
Bird, Lewis R.	09/08/09	Discussion with J. Babcock-Hyde (BMHC) regarding the status of certain items requested by the engagement team, as well as the significance of rollover contributions by plan.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/08/09	Perform sample selection for remittance testing.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/08/09	Review and analyze the SAS 70 reports to verify the dates cover the proper time frame for the audit.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/08/09	Prepare communication to request KPMG SAS 70 archive memorandums to facilitate BMHC engagement requirements.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/08/09	Draft a list of outstanding items still requiring testing.	0.6	\$ 210	\$ 126.00
Bird, Lewis R.	09/08/09	Review and analyze summary of payroll testwork performed by the corporate audit team to determine if additional payroll testwork is necessary.	0.6	\$ 210	\$ 126.00
Bird, Lewis R.	09/08/09	Address review comments from the manager on the Planning Document.	0.8	\$ 210	\$ 168.00
Bird, Lewis R.	09/08/09	Perform planning related to tasks to be performed in the coming week and determine go-forward procedures.	0.8	\$ 210	\$ 168.00
Bird, Lewis R.	09/08/09	Prepare Transfers audit program and document testwork plan	0.9	\$ 210	\$ 189.00
Bird, Lewis R.	09/08/09	Draft a list of questions for the audit partner on status and outstanding audit work.	1.0	\$ 210	\$ 210.00



**EXHIBIT E2**

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Name	Date	Description	Hours	Rate	Amount
Bird, Lewis R.	09/08/09	Perform senior associate review of staff workpapers relating to Contributions walkthrough, loan testing, and union distribution testing.	1.0	\$ 210	\$ 210.00
Bird, Lewis R.	09/08/09	Perform senior associate review of staff workpapers related to ING loans testing.	1.1	\$ 210	\$ 231.00
Bird, Lewis R.	09/08/09	Perform senior associate review of staff workpapers related to distributions process walkthrough and Select Build ING distributions testing.	1.5	\$ 210	\$ 315.00
Denning, Brandon	09/08/09	Update confirmation log for Union, Non-Union, and SelectBuild confirmations to reflect sent	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/08/09	Continue to perform substantive testing of a sample for Non - Union loans	1.2	\$ 126	\$ 151.20
Denning, Brandon	09/08/09	Continue to perform substantive testing of a sample for Union loans	1.3	\$ 126	\$ 163.80
Denning, Brandon	09/08/09	Continue to perform substantive testing of a sample for Select Build loans	1.6	\$ 126	\$ 201.60
Denning, Brandon	09/08/09	Review and analyze corporate payroll testing to justify reliance on controls applicable to the current year plan audit	2.2	\$ 126	\$ 277.20
Denning, Brandon	09/08/09	Continue to perform substantive testing of a sample for Select Build loans	2.3	\$ 126	\$ 289.80
Eckert, Angella N.	09/08/09	Discussion with R. Bird (KPMG) regarding payroll testing and SAS 70 archive memorandums .	0.1	\$ 322	\$ 32.20
Fredriksen, Laura	09/08/09	Perform testing over Non-Union Prudential Distribution	0.4	\$ 126	\$ 50.40
Fredriksen, Laura	09/08/09	Continue to document walkthrough discussion with client of Distributions and Loans	0.8	\$ 126	\$ 100.80
Fredriksen, Laura	09/08/09	Update confirmation log information	1.0	\$ 126	\$ 126.00
Fredriksen, Laura	09/08/09	Perform testing over Select Build ING Distribution	1.3	\$ 126	\$ 163.80
Fredriksen, Laura	09/08/09	Perform testing over Union ING Distribution	2.7	\$ 126	\$ 340.20
Fredriksen, Laura	09/08/09	Continue to perform testing over Non-Union ING Distribution	3.2	\$ 126	\$ 403.20
Bird, Lewis R.	09/09/09	Follow-up with staff regarding contributions testing approach.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/09/09	Review and analyze testing index to determine which testwork can be completed and documented now based on client responses (received and outstanding) to current requests.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/09/09	Assist in preparation of investment and participant confirmation letters.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/09/09	Continue to perform senior associate review of staff workpapers addressing comments on contributions walkthrough, loan testing, and union distribution testing.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/09/09	Discussion with A. Eckert (KPMG) regarding testing performed to date and status of testing.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/09/09	Discussion with L. Hunter and E. Eckert (both KPMG) related to payroll testing and SAS 70 archive memorandums.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/09/09	Follow-up with J. Babcock-Hyde (KPMG) regarding the transfer date of assets from ING to Prudential, as well as the process for pay rate approval.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/09/09	Follow-up with staff regarding documentation of work over SAS 70 reports and associated archive memos.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/09/09	Review and analyze SAS 70 reports to ensure that controls at the trustee/record keeper cover allocation of income to participant accounts.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/09/09	Design testing approach regarding transfer of assets from ING to Prudential at the participant level.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/09/09	Review and analyze the trustee statements and other relevant documentation obtained from the client and confirm that certain information needed for the audit is included in these statements.	1.0	\$ 210	\$ 210.00
Bird, Lewis R.	09/09/09	Communicate with members of the Plan Sponsor engagement team to determine if any work was performed over pay rate approval during the audit of the Plan Sponsor.	0.8	\$ 210	\$ 168.00

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Name	Date	Description	Hours	Rate	Amount
Bird, Lewis R.	09/09/09	Discuss status and progress of engagement with L. Hunter (KPMG), as well as discuss a list of outstanding questions.	1.0	\$ 210	\$ 210.00
Bird, Lewis R.	09/09/09	Communications with B. Denning (KPMG) regarding potential errors and compliance issues found in our contributions testing over the SelectBuild plan.	1.1	\$ 210	\$ 231.00
Denning, Brandon	09/09/09	Review and edit walkthrough over the contributions process	0.7	\$ 126	\$ 88.20
Denning, Brandon	09/09/09	Continue substantive testing of a sample for SelectBuild contributions	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/09/09	Meeting with J. Babcock-Hyde (BMHC) to discuss the confirmations ready to be sent	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/09/09	Continue substantive testing of a sample for SelectBuild contributions	3.9	\$ 126	\$ 491.40
Denning, Brandon	09/09/09	Perform substantive testing of a sample for Select Build contributions	3.9	\$ 126	\$ 491.40
Eckert, Angella N.	09/09/09	Address and clear previous review comments on Planning Document.	0.1	\$ 322	\$ 32.20
Eckert, Angella N.	09/09/09	Perform senior manager review of contribution walkthrough and related comments.	0.3	\$ 322	\$ 96.60
Eckert, Angella N.	09/09/09	Discussion with L. Hunter and R. Bird (both KPMG) related to payroll testing and SAS 70 archive memorandums.	0.4	\$ 322	\$ 128.80
Eckert, Angella N.	09/09/09	Discussion with R. Bird (KPMG) regarding testing performed to date and status of testing.	0.4	\$ 322	\$ 128.80
Eckert, Angella N.	09/09/09	Perform senior manager review of Union Plan financial statements.	0.5	\$ 322	\$ 161.00
Eckert, Angella N.	09/09/09	Perform senior manager review of workpapers including walkthroughs for distributions, and loan testing.	1.0	\$ 322	\$ 322.00
Eckert, Angella N.	09/09/09	Perform senior manager review of Corporate payroll testing.	1.8	\$ 322	\$ 579.60
Fredriksen, Laura	09/09/09	Prepare SAS 70 documentation for Prudential	0.4	\$ 126	\$ 50.40
Fredriksen, Laura	09/09/09	Continue to perform testing over Union ING Distribution	0.7	\$ 126	\$ 88.20
Fredriksen, Laura	09/09/09	Perform testing over SpecialBuild ING Distribution	1.1	\$ 126	\$ 138.60
Fredriksen, Laura	09/09/09	Continue to perform testing over Non-Union ING Distribution	1.3	\$ 126	\$ 163.80
Fredriksen, Laura	09/09/09	Prepare SAS 70 documentation for ING	2.4	\$ 126	\$ 302.40
Fredriksen, Laura	09/09/09	Continue to perform testing over Non-Union Prudential Distribution	3.2	\$ 126	\$ 403.20
Hunter, Linda D.	09/09/09	Discussion with A. Eckert and R. Bird (both KPMG) related to payroll testing and SAS 70 archive memorandums.	0.4	\$ 392	\$ 156.80
Hunter, Linda D.	09/09/09	Discuss status and progress of engagement with R. Bird (KPMG), as well as discuss a list of outstanding questions.	1.0	\$ 392	\$ 392.00
Bird, Lewis R.	09/10/09	Begin reconciliation of ING assets transferred to Prudential for the Union plan.	0.2	\$ 210	\$ 42.00
Bird, Lewis R.	09/10/09	Discuss a list of questions with J. Babcock-Hyde (BMHC) regarding the status of certain requested items	0.2	\$ 210	\$ 42.00
Bird, Lewis R.	09/10/09	Address staff questions regarding manager comments on the loans and distributions testing.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/10/09	Meeting with J. Babcock-Hyde (BMHC) to discuss the reconciling items in the reconciliation of assets transferred to Prudential for the Union plan.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/10/09	Follow-up with staff to obtain status update with the staff to identify open items.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/10/09	Prepare update open items list to provide to the client	0.6	\$ 210	\$ 126.00
Bird, Lewis R.	09/10/09	Review and analyze exceptions found during testing over participant loans and contributions.	0.6	\$ 210	\$ 126.00
Bird, Lewis R.	09/10/09	Continue reconciliation of ING assets transferred to Prudential for the Union plan.	0.9	\$ 210	\$ 189.00
Bird, Lewis R.	09/10/09	Perform reconciliation/tie-out of ING Union Trustee Statements.	1.2	\$ 210	\$ 252.00
Denning, Brandon	09/10/09	Perform substantive testing of a sample for Non-Union contributions	0.9	\$ 126	\$ 113.40
Denning, Brandon	09/10/09	Perform testing of payroll codes for the SelectBuild plan	0.9	\$ 126	\$ 113.40

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Name	Date	Description	Hours	Rate	Amount
Denning, Brandon	09/10/09	Meeting with J. Babcock-Hyde (BMHC) to discuss the missing loan payment and incorrect amortization schedule	1.2	\$ 126	\$ 151.20
Denning, Brandon	09/10/09	Perform substantive testing of a sample for Union contributions	1.2	\$ 126	\$ 151.20
Denning, Brandon	09/10/09	Perform substantive testing of a sample for SelectBuild contributions	1.4	\$ 126	\$ 176.40
Denning, Brandon	09/10/09	Review and edit loan testwork for Union, Non-Union, and SelectBuild	2.0	\$ 126	\$ 252.00
Fredriksen, Laura	09/10/09	Continue to document walkthrough discussion of Distributions and Loans	0.2	\$ 126	\$ 25.20
Fredriksen, Laura	09/10/09	Continue to perform testing over Union ING Distribution	0.3	\$ 126	\$ 37.80
Fredriksen, Laura	09/10/09	Continue to prepare SAS 70 documentation for Prudential	0.7	\$ 126	\$ 88.20
Fredriksen, Laura	09/10/09	Prepare SAS 70 documentation for ADP	2.5	\$ 126	\$ 315.00
Bird, Lewis R.	09/11/09	Follow-up with staff regarding the documentation of the Prudential SAS 70 work.	0.1	\$ 210	\$ 21.00
Bird, Lewis R.	09/11/09	Draft email detailing the open items list to the manager and partner in preparation for upcoming client status call.	0.2	\$ 210	\$ 42.00
Bird, Lewis R.	09/11/09	Prepare memo detailing KPMG's approach to payroll testing.	0.2	\$ 210	\$ 42.00
Bird, Lewis R.	09/11/09	Follow-up with staff regarding the completion of the full scope investment testwork.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/11/09	Respond to partner email regarding project status and go-forward procedures.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/11/09	Finish reconciliation of the ING assets transferred to Prudential for the Union plan.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/11/09	Follow-up with J. Babcock-Hyde (BMHC) regarding certain amounts on the Union Plan trial balance, as well as a discussion of the open items list.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	09/11/09	Follow-up with the staff regarding the testing of assets transferred at the individual participant level from ING to Prudential including sample selection.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/11/09	Status conference call with J. Babcock-Hyde (BMHC), L. Hunter (KPMG), and A. Eckert (KPMG).	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/11/09	Begin reconciliation of ING assets transferred to Prudential for the Union plan.	0.9	\$ 210	\$ 189.00
Bird, Lewis R.	09/11/09	Perform reconciliation/tie-out of ING Union Trustee Statements.	1.7	\$ 210	\$ 357.00
Bird, Lewis R.	09/11/09	Perform senior associate review of staff workpapers relating to SAS 70 documentation, eligible pay code listing, clearing comments.	2.8	\$ 210	\$ 588.00
Denning, Brandon	09/11/09	Follow-up with L. Fredriksen (KPMG) regarding disbursement testing	0.2	\$ 126	\$ 25.20
Denning, Brandon	09/11/09	Review and edit loan rollforward test work for Union, Non-Union, and SelectBuild	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/11/09	Perform substantive testing of a sample for Union loans from Prudential	1.2	\$ 126	\$ 151.20
Denning, Brandon	09/11/09	Perform substantive testing of a sample for participant fund transfers from ING to Prudential	1.9	\$ 126	\$ 239.40
Denning, Brandon	09/11/09	Review and analyze Investment audit program guide	2.2	\$ 126	\$ 277.20
Denning, Brandon	09/11/09	Foot and tie the investment rollforward leadsheet	2.5	\$ 126	\$ 315.00
Eckert, Angella N.	09/11/09	Partial attendance of status conference call with J. Babcock-Hyde (BMHC), R. Bird (KPMG), and A. Eckert (KPMG).	0.2	\$ 322	\$ 64.40
Fredriksen, Laura	09/11/09	Communications with B. Denning (KPMG) regarding disbursement testing	0.2	\$ 126	\$ 25.20
Fredriksen, Laura	09/11/09	Continue to perform testing over Non-Union ING Distribution	0.3	\$ 126	\$ 37.80
Fredriksen, Laura	09/11/09	Continue to perform testing over Non-Union Prudential Distribution	0.9	\$ 126	\$ 113.40
Fredriksen, Laura	09/11/09	Continue to prepare SAS 70 documentation for Prudential	1.8	\$ 126	\$ 226.80
Hunter, Linda D.	09/11/09	Status conference call with J. Babcock-Hyde (BMHC), R. Bird (KPMG), and A. Eckert (KPMG).	0.5	\$ 392	\$ 196.00

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Name	Date	Description	Hours	Rate	Amount
Eckert, Angella N.	09/12/09	Perform senior manager review of various e-mails related to project status from R. Bird and L. Hunter (KPMG).	0.2	\$ 322	\$ 64.40
Hunter, Linda D.	09/13/09	Perform partner review of work papers regarding planning document, loans and distributions.	3.5	\$ 392	\$ 1,372.00
Bird, Lewis R.	09/14/09	Perform sample selection of individuals from the Select Build plan to test for pay rate approval, and deliver the selection to J. Babcock-Hyde (BMHC).	0.1	\$ 210	\$ 21.00
Bird, Lewis R.	09/14/09	Follow-up with staff regarding the transfer of the BMHC stock fund from ING to Prudential.	0.2	\$ 210	\$ 42.00
Bird, Lewis R.	09/14/09	Review list of open items, priorities and client deadlines and address and note go-forward procedures.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/14/09	Follow-up with staff regarding full scope investments testing.	1.2	\$ 210	\$ 252.00
Bird, Lewis R.	09/14/09	Review status of audit work and prepare a list of open items and tests.	0.6	\$ 210	\$ 126.00
Bird, Lewis R.	09/14/09	Update open items list and create a list of open questions/issues.	0.7	\$ 210	\$ 147.00
Bird, Lewis R.	09/14/09	Follow-up with staff regarding review comments from contributions testing and the handling of certain items within that testing.	0.8	\$ 210	\$ 168.00
Bird, Lewis R.	09/14/09	Perform senior associate review of staff workpapers relating to Contributions testing for union and non-union plans.	1.3	\$ 210	\$ 273.00
Bird, Lewis R.	09/14/09	Perform testing of plan forfeitures for each of the three plans for the period of time that ING was the record keeper.	1.4	\$ 210	\$ 294.00
Bird, Lewis R.	09/14/09	Tie out Union plan trial balance to testwork performed over the Trust Statements, loan rollforwards, and transfer between ING and Prudential.	1.6	\$ 210	\$ 336.00
Denning, Brandon	09/14/09	Recalculate the gain/loss on investments	0.7	\$ 126	\$ 88.20
Denning, Brandon	09/14/09	Perform substantive testing of a sample for Union loans from Prudential	0.8	\$ 126	\$ 100.80
Denning, Brandon	09/14/09	Perform substantive testing of a sample for Non-Union distributions	1.2	\$ 126	\$ 151.20
Denning, Brandon	09/14/09	Perform substantive testing of investments for Non-Union, Union, and SelectBuild	1.3	\$ 126	\$ 163.80
Denning, Brandon	09/14/09	Meeting with J. Babcock-Hyde (BMHC) to discuss the BMHC stock fund leadsheet	1.6	\$ 126	\$ 201.60
Denning, Brandon	09/14/09	Perform substantive testing of a sample for SelectBuild Distributions	1.6	\$ 126	\$ 201.60
Denning, Brandon	09/14/09	Continue to perform substantive testing of a sample for Non-Union contributions	1.8	\$ 126	\$ 226.80
Denning, Brandon	09/14/09	Perform substantive testing of a sample for Union contributions	1.9	\$ 126	\$ 239.40
Bird, Lewis R.	09/15/09	Call with L. Hunter (KPMG) regarding the status of the audit work.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/15/09	Partial attendance of call with L. Hunter and A. Eckert (both KPMG) regarding status of audit and timing.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/15/09	Complete the tax review checklist for the union and Select Build plans.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/15/09	Follow-up with the staff regarding investments, rollovers, and contributions testing.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/15/09	Meet with C. Shehan (BMHC) regarding the pay rate change process and obtain support for the selection of pay rate approval testwork.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/15/09	Review status of audit work and update completion plan.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/15/09	Complete the tax review checklist for the non-union plan and begin identifying the necessary documents for the tax review.	1.2	\$ 210	\$ 252.00
Bird, Lewis R.	09/15/09	Populate the sampling matrix to outline sample size justification for testwork performed.	1.6	\$ 210	\$ 336.00
Bird, Lewis R.	09/15/09	Address partner review comments relating to benefit plan audit workpapers.	1.8	\$ 210	\$ 378.00
Denning, Brandon	09/15/09	Perform substantive testing of rollover contributions	1.0	\$ 126	\$ 126.00

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Name	Date	Description	Hours	Rate	Amount
Denning, Brandon	09/15/09	Meeting with M. Zwaanstra (Pinnacle) to discuss the investment rollforward balances for BMHC	1.5	\$ 126	\$ 189.00
Denning, Brandon	09/15/09	Perform substantive testing of a sample for participant fund transfers from ING to Prudential	1.7	\$ 126	\$ 214.20
Denning, Brandon	09/15/09	Meeting with J. Babcock-Hyde (BMHC) to discuss remittance schedules, loan rollforwards, distribution testing, and rollover contributions	1.8	\$ 126	\$ 226.80
Denning, Brandon	09/15/09	Meeting with L. Owens (BMHC) to discuss outstanding items regarding contribution testing	1.9	\$ 126	\$ 239.40
Denning, Brandon	09/15/09	Perform substantive testing of a sample of remittances for all plans	2.1	\$ 126	\$ 264.60
Eckert, Angella N.	09/15/09	Call with L. Hunter and R. Bird (both KPMG) regarding status of audit and timing.	0.5	\$ 322	\$ 161.00
Eckert, Angella N.	09/15/09	Perform senior manager review of various audit workpapers testing for all three plans.	0.8	\$ 322	\$ 257.60
Eckert, Angella N.	09/15/09	Perform senior manager review of ADP SAS 70 and archive memorandum.	1.0	\$ 322	\$ 322.00
Eckert, Angella N.	09/15/09	Perform senior manager review of Corporate payroll testing.	1.0	\$ 322	\$ 322.00
Eckert, Angella N.	09/15/09	Perform senior manager review of SAS 70s for ING and Prudential.	1.2	\$ 322	\$ 386.40
Eckert, Angella N.	09/15/09	Perform senior manager review of Corporate payroll testing.	1.5	\$ 322	\$ 483.00
Hunter, Linda D.	09/15/09	Call with R. Bird (KPMG) regarding the status of the audit work.	0.3	\$ 392	\$ 117.60
Hunter, Linda D.	09/15/09	Call with A. Eckert and R. Bird (both KPMG) regarding status of audit and timing.	0.5	\$ 392	\$ 196.00
Bird, Lewis R.	09/16/09	Communication with staff regarding investment testwork and changes to the approach and documentation.	0.6	\$ 210	\$ 126.00
Bird, Lewis R.	09/16/09	Prepare workpapers for manager review and address and clear points on workpapers previously reviewed by manager.	0.9	\$ 210	\$ 189.00
Bird, Lewis R.	09/16/09	Review staff workpapers related to rollover contributions, timely remittance testing, contributions by pay period schedule, full scope investments testing, and clear comments on previously reviewed workpapers.	2.5	\$ 210	\$ 525.00
Bird, Lewis R.	09/16/09	Review and organize the sampling matrix in order to document justification of sample sizes used for all testing performed.	2.9	\$ 210	\$ 609.00
Bird, Lewis R.	09/16/09	Compile results in sampling documentation and finalize documentation and conclusions regarding sampled items.	3.6	\$ 210	\$ 756.00
Denning, Brandon	09/16/09	Perform loan rollforward test work for the Union, Non-Union, and SelectBuild plan.	0.8	\$ 126	\$ 100.80
Denning, Brandon	09/16/09	Review and reconcile the remittance schedule.	0.8	\$ 126	\$ 100.80
Denning, Brandon	09/16/09	Perform substantive testing of a sample for Non-Union Contributions.	0.9	\$ 126	\$ 113.40
Denning, Brandon	09/16/09	Perform substantive testing of a sample for rollover contributions.	0.9	\$ 126	\$ 113.40
Denning, Brandon	09/16/09	Perform substantive testing of a sample for Union contributions.	0.9	\$ 126	\$ 113.40
Denning, Brandon	09/16/09	Perform substantive testing of a sample for SelectBuild Contributions.	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/16/09	Perform substantive testing of a sample for Non-Union distributions.	2.5	\$ 126	\$ 315.00
Denning, Brandon	09/16/09	Perform substantive testing of investments.	3.8	\$ 126	\$ 478.80
Bird, Lewis R.	09/17/09	Compile/prepare listing of financial reporting schedules in preparation for partner review.	0.2	\$ 210	\$ 42.00
Bird, Lewis R.	09/17/09	Revise list of items yet to be performed and discuss outstanding items with J. Babcock-Hyde (BMHC).	0.9	\$ 210	\$ 189.00
Bird, Lewis R.	09/17/09	Document payroll testwork approach and incremental payroll testwork.	1.6	\$ 210	\$ 336.00
Bird, Lewis R.	09/17/09	Review staff workpapers related to SelectBuild contributions and finalize testing over investment purchases/sales and transfer to Prudential.	2.0	\$ 210	\$ 420.00

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Name	Date	Description	Hours	Rate	Amount
Denning, Brandon	09/17/09	Draft Investment Process Questionnaire.	0.8	\$ 126	\$ 100.80
Denning, Brandon	09/17/09	Draft Distribution Process Questionnaire	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/17/09	Finalize workpaper documentation in preparation for manager and partner review.	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/17/09	Perform substantive testing of a sample for SelectBuild Contributions.	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/17/09	Prepare draft of Contribution Process Questionnaire	1.2	\$ 126	\$ 151.20
Denning, Brandon	09/17/09	Perform substantive testing of a sample for SelectBuild Contributions.	1.3	\$ 126	\$ 163.80
Denning, Brandon	09/17/09	Perform net appreciation testwork for the BMHC stock fund.	1.8	\$ 126	\$ 226.80
Denning, Brandon	09/17/09	Perform substantive testing of investments.	2.4	\$ 126	\$ 302.40
Eckert, Angella N.	09/17/09	Draft e-mail to L. Hunter (KPMG) regarding project status updates.	0.2	\$ 322	\$ 64.40
Eckert, Angella N.	09/17/09	Perform senior manager review of participant contribution testing for all plans.	0.2	\$ 322	\$ 64.40
Eckert, Angella N.	09/17/09	Address and clear review comments from prior review of workpapers.	0.3	\$ 322	\$ 96.60
Eckert, Angella N.	09/17/09	Perform senior manager review of financial reporting workpapers and rollforward documents related to loans.	0.5	\$ 322	\$ 161.00
Eckert, Angella N.	09/17/09	Perform senior manager review of sampling matrix and sampling plans for all plans.	0.5	\$ 322	\$ 161.00
Eckert, Angella N.	09/17/09	Perform senior manager review of various administrative workpapers.	0.5	\$ 322	\$ 161.00
Eckert, Angella N.	09/17/09	Perform senior manager review of BMHC stock investment testing.	1.0	\$ 322	\$ 322.00
Eckert, Angella N.	09/17/09	Perform senior manager review of participant contribution testing for all plans.	1.0	\$ 322	\$ 322.00
Eckert, Angella N.	09/17/09	Perform senior manager review of participant distribution testing for all plans.	1.1	\$ 322	\$ 354.20
Denning, Brandon	09/18/09	Meeting with J. Babcock-Hyde (BMHC) to discuss outstanding schedules and investment support.	2.4	\$ 126	\$ 302.40
Denning, Brandon	09/18/09	Document the investment walkthrough.	2.8	\$ 126	\$ 352.80
Denning, Brandon	09/18/09	Perform substantive testing of a sample for Union Distributions.	2.8	\$ 126	\$ 352.80
Denning, Brandon	09/19/09	Continue to prepare confirmation to be sent to participants.	1.1	\$ 126	\$ 138.60
Denning, Brandon	09/19/09	Prepare/organize confirmations to be sent to participants.	3.9	\$ 126	\$ 491.40
Hunter, Linda D.	09/20/09	Perform partner review of benefit plan audit workpapers	2.10	\$ 392	\$ 823.20
Hunter, Linda D.	09/20/09	Continue to perform partner review of benefit plan audit workpapers	1.90	\$ 392	\$ 744.80
Bird, Lewis R.	09/21/09	Review confirmation letters prepared by the Client.	0.1	\$ 210	\$ 21.00
Bird, Lewis R.	09/21/09	Review list of comments from the audit partner.	0.2	\$ 210	\$ 42.00
Eckert, Angella N.	09/21/09	Review and respond to various e-mails regarding confirmations from R. Bird (KPMG).	0.1	\$ 322	\$ 32.20
Eckert, Angella N.	09/21/09	Call with L. Hunter (KPMG) to discuss her review comments on the work provided to date.	0.2	\$ 322	\$ 64.40
Eckert, Angella N.	09/21/09	Perform senior manager review of contribution sample against stratification boundaries from sampling plan.	0.6	\$ 322	\$ 193.20
Hunter, Linda D.	09/21/09	Call with A. Eckert (KPMG) to discuss my review comments on the work provided to date.	0.2	\$ 392	\$ 78.40
Bird, Lewis R.	09/22/09	Review list of comments from the audit partner and the resulting changes to our sampling method and ensure that documentation of these changes is properly delegated.	0.5	\$ 210	\$ 105.00
Guo, Lin	09/22/09	Prepare and send confirmations for contributions, distributions, loans, and other participant testing.	0.8	\$ 210	\$ 168.00
Bird, Lewis R.	09/23/09	Communication with A. Eckert (KPMG) in order to receive an update of certain decisions made by the partner and manager.	0.3	\$ 210	\$ 63.00
Bird, Lewis R.	09/23/09	Conference call with A. Eckert and L. Hunter (both KPMG) and J. Babcock-Hyde (BMHC) regarding certain exceptions found in the contributions testing and status of the financial statements.	0.4	\$ 210	\$ 84.00

**EXHIBIT E2**

Building Materials Holding Corporation., et al  
2008 Benefit Plan Audit  
September 1, 2009 through November 30, 2009

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Bird, Lewis R.	09/23/09	Perform selection of additional participants for contributions testing as a result of issues found during original contributions testing.	0.8	\$ 210	\$ 168.00
Eckert, Angella N.	09/23/09	Call with L. Hunter (KPMG) related to plan for testing additional contributions for Select Build plan due to identified errors.	0.1	\$ 322	\$ 32.20
Eckert, Angella N.	09/23/09	Call with L. Hunter and R. Bird (both KPMG) regarding exceptions in testing and sampling extrapolation.	0.1	\$ 322	\$ 32.20
Eckert, Angella N.	09/23/09	Conference call with A. Eckert, R. Bird and L. Hunter (both KPMG) and J. Babcock-Hyde (BMHC) regarding certain exceptions found in the contributions testing and status of the financial statements.	0.4	\$ 322	\$ 128.80
Eckert, Angella N.	09/23/09	Finalize sampling plan documentation and analysis of various impacts of additional testing, including determining stratification amounts of sample for Select Build plan.	0.5	\$ 322	\$ 161.00
Eckert, Angella N.	09/23/09	Perform senior manager review of stratification of sample for Non-Union and Union plans.	0.5	\$ 322	\$ 161.00
Hunter, Linda D.	09/23/09	Call with A. Eckert (KPMG) related to plan for testing additional contributions for Select Build plan due to identified errors.	0.1	\$ 392	\$ 39.20
Hunter, Linda D.	09/23/09	Call with A. Eckert and R. Bird (both KPMG) regarding exceptions in testing and sampling extrapolation.	0.1	\$ 392	\$ 39.20
Hunter, Linda D.	09/23/09	Conference call with A. Eckert and L. Hunter (both KPMG) and J. Babcock-Hyde (BMHC) regarding certain exceptions found in the contributions testing and status of the financial statements.	0.4	\$ 392	\$ 156.80
Bird, Lewis R.	09/28/09	Respond to question from ING regarding KPMG's request for confirmation of trustee statements and investments.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/28/09	Discussion of engagement status with J. Babcock-Hyde (BMHC).	0.7	\$ 210	\$ 147.00
Bird, Lewis R.	09/28/09	Perform senior associate review of staff workpapers related to process questionnaires and investment testwork.	1.0	\$ 210	\$ 210.00
Bird, Lewis R.	09/28/09	Prepare a detailed open items list for the client (based on the comprehensive internal to-do list prepared above), at the request of the client and the audit partner.	2.0	\$ 210	\$ 420.00
Bird, Lewis R.	09/28/09	Review project status and workpaper binders, prepare a comprehensive list of remaining tasks to be performed and formulate go-forward procedures to meet completion goals.	3.8	\$ 210	\$ 798.00
Denning, Brandon	09/28/09	Perform substantive testing of a sample for Union loans from Prudential.	2.6	\$ 126	\$ 327.60
Denning, Brandon	09/28/09	Perform substantive testing of a sample for Non-Union loans from Prudential.	2.7	\$ 126	\$ 340.20
Denning, Brandon	09/28/09	Continue to perform substantive testing of a sample for SelectBuild Distributions.	3.8	\$ 126	\$ 478.80
Bird, Lewis R.	09/29/09	Review and analyze additional participant testing and compile an updated list of support not yet received from the client.	1.5	\$ 210	\$ 315.00
Bird, Lewis R.	09/29/09	Address and clear manager review comments on workpapers related to distributions testing, loans testing and SAS 70s.	2.2	\$ 210	\$ 462.00
Bird, Lewis R.	09/29/09	Perform final testing of SelectBuild payroll and finalize payroll memorandum.	2.6	\$ 210	\$ 546.00
Bird, Lewis R.	09/29/09	Finalize the audit program guides related to contributions, distribution and transfers.	2.7	\$ 210	\$ 567.00
Denning, Brandon	09/29/09	Meeting with L. Owens (BMHC) to discuss support for SelectBuild contributions.	1.0	\$ 126	\$ 126.00
Denning, Brandon	09/29/09	Continue substantive testing of a sample for SelectBuild Contributions.	1.3	\$ 126	\$ 163.80
Denning, Brandon	09/29/09	Perform substantive testing of a sample for Union Distributions from Prudential.	1.5	\$ 126	\$ 189.00
Denning, Brandon	09/29/09	Review and revise the outstanding items list with regards to required support yet to be provided by the client.	1.5	\$ 126	\$ 189.00

**EXHIBIT E2**

Building Materials Holding Corporation., et al  
2008 Benefit Plan Audit  
September 1, 2009 through November 30, 2009

Name	Date	Description	Hours	Rate	Amount
Denning, Brandon	09/29/09	Perform substantive testing of a sample for SelectBuild loans from Prudential.	1.7	\$ 126	\$ 214.20
Denning, Brandon	09/29/09	Perform substantive testing of a sample for SelectBuild Contributions.	3.9	\$ 126	\$ 491.40
Eckert, Angella N.	09/29/09	Follow-up with R. Bird (KPMG) regarding status of testing.	0.2	\$ 322	\$ 64.40
Bird, Lewis R.	09/30/09	Discussion with J. Babcock-Hyde (BMHC) regarding contribution issues and additional confirmation requests.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	09/30/09	Review confirmations received, revise confirmation control log accordingly and provide information to staff regarding second confirmation requests to be sent.	1.0	\$ 210	\$ 210.00
Bird, Lewis R.	09/30/09	Finalize checklists related to use of derivative and valuation specialists and determined no use of these specialist was required.	1.2	\$ 210	\$ 252.00
Bird, Lewis R.	09/30/09	Review staff workpapers including process questionnaires, investments walkthrough and Prudential participant testing.	1.6	\$ 210	\$ 336.00
Bird, Lewis R.	09/30/09	Address and clear partner review comments on workpapers.	2.2	\$ 210	\$ 462.00
Bird, Lewis R.	09/30/09	Compile list of participant testing issues to determine if KPMG's list of issues agrees to the client's and follow up on discrepancies.	2.5	\$ 210	\$ 525.00
Eckert, Angella N.	09/30/09	Perform senior manager review of payroll pay status workpaper.	0.1	\$ 322	\$ 32.20
Guo, Lin	09/30/09	Identify outstanding confirmations and prepare second requests	3.00	\$ 210	\$ 630.00
Eckert, Angella N.	10/01/09	Discussion with R. Bird (KPMG) related to review comments provided by L. Hunter (KPMG).	0.5	\$ 322	\$ 161.00
Bird, Lewis R.	10/02/09	Draft/compile a listing of confirmations for the client that have not yet been provided to us that need to be sent immediately.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	10/02/09	Discussion with J. Babcock-Hyde (BMHC) regarding the errors found during participant testing, including additional errors found by KPMG since our last conversation. Discussed the effect of these errors on the volume of testwork and the possibility of isolating such errors.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	10/02/09	Address and clearing manager comments related to incremental payroll testwork.	0.6	\$ 210	\$ 126.00
Bird, Lewis R.	10/02/09	Communication with staff regarding additional testwork to performed in the field.	0.7	\$ 210	\$ 147.00
Bird, Lewis R.	10/02/09	Revise the confirmation control log and provide instructions to KPMG staff regarding procedures to send out additional confirmations.	0.7	\$ 210	\$ 147.00
Bird, Lewis R.	10/02/09	Review recently obtained template of the final analytics, populate with prior year amounts and provide to client to add current year amounts.	1.1	\$ 210	\$ 231.00
Bird, Lewis R.	10/02/09	Revise the open items list for both the client and KPMG prior to leaving the field and send emails to the client and to KPMG internal personnel explaining status and open items.	1.2	\$ 210	\$ 252.00
Bird, Lewis R.	10/02/09	Address and clear partner comments related to sampling plans, client Provided by Client items, transfer testwork, and walkthroughs.	2.3	\$ 210	\$ 483.00
Denning, Brandon	10/02/09	Continue to perform substantive test on a sample of SelectBuild distributions	3.3	\$ 126	\$ 415.80
Denning, Brandon	10/02/09	Perform substantive test on a sample of SelectBuild distributions	3.9	\$ 126	\$ 491.40
Eckert, Angella N.	10/02/09	Clear partner review comments relating to benefit plan audit work performed to date.	1.0	\$ 322	\$ 322.00
Eckert, Angella N.	10/02/09	Perform senior manager review of SAS 70 reports and completion of documentation regarding reliance on service providers.	1.0	\$ 322	\$ 322.00
Eckert, Angella N.	10/02/09	Perform senior manager review of testing, including distribution section of the Audit Program Guides and additional distribution testing from Prudential service provider.	1.0	\$ 322	\$ 322.00



**EXHIBIT E2**

Building Materials Holding Corporation., et al  
2008 Benefit Plan Audit  
September 1, 2009 through November 30, 2009

Name	Date	Description	Hours	Rate	Amount
Eckert, Angella N.	10/02/09	Perform senior manager review of testing, including contribution section of Audit Program Guide, walkthrough, and clearing of review comments.	2.0	\$ 322	\$ 644.00
Guo, Lin	10/02/09	Updating the confirmation control log to reflect confirmations received	1.50	\$ 210	\$ 315.00
Denning, Brandon	10/08/09	Meeting with L. Owens (BMHC) to discuss the receivables and issues in contribution testing	3.0	\$ 126	\$ 378.00
Bird, Lewis R.	10/09/09	Prepare SAS 70 reports, document work performed and include in workpaper binders.	0.7	\$ 210	\$ 147.00
Bird, Lewis R.	10/09/09	Review and address review comments from the partner.	1.9	\$ 210	\$ 399.00
Bird, Lewis R.	10/09/09	Review confirmation responses received back from participants, perform follow up related to discrepancies, document and include in workpapers.	3.4	\$ 210	\$ 714.00
Denning, Brandon	10/11/09	Perform testing over transfer of assets from ING to Prudential for SelectBuild	1.0	\$ 126	\$ 126.00
Denning, Brandon	10/12/09	Perform testing over transfer of assets from ING to Prudential for Non-Union	0.7	\$ 126	\$ 88.20
Denning, Brandon	10/12/09	Perform testing over transfer of assets from ING to Prudential for Union	1.0	\$ 126	\$ 126.00
Denning, Brandon	10/12/09	Perform testing over transfer of assets from ING to Prudential for SelectBuild	1.3	\$ 126	\$ 163.80
Denning, Brandon	10/14/09	Perform substantive test over a sample of SelectBuild distributions	1.0	\$ 126	\$ 126.00
Bird, Lewis R.	10/17/09	Perform senior associate review of staff workpapers.	0.4	\$ 210	\$ 84.00
Bird, Lewis R.	10/17/09	Compile confirmations received and update confirmation control log to reflect those.	1.1	\$ 210	\$ 231.00
Denning, Brandon	10/24/09	Continue to perform substantive test over a sample of SelectBuild distributions	2.5	\$ 126	\$ 315.00
Eckert, Angella N.	10/24/09	Perform manager review of confirmations and sampling plan documentation.	0.8	\$ 322	\$ 257.60
Eckert, Angella N.	10/24/09	Perform manager review of testing, including distributions and loans for prudential	1.5	\$ 322	\$ 483.00
Eckert, Angella N.	10/26/09	E-mail communications with L. Hunter (KPMG) on status and audit plan.	0.1	\$ 322	\$ 32.20
Eckert, Angella N.	10/26/09	Perform manager review of additional contribution testing and sampling plan documentation.	0.5	\$ 322	\$ 161.00
Eckert, Angella N.	11/17/09	E-mail communications with L. Hunter (KPMG) on contribution by pay period testing.	0.1	\$ 322	\$ 32.20
Eckert, Angella N.	11/17/09	Discussion with L. Hunter (KPMG) on contribution by pay period testing for Select Build Plan	0.2	\$ 322	\$ 64.40
Eckert, Angella N.	11/17/09	Follow-up with B. Denning (KPMG) regarding contribution by pay period testing for Select Build Plan	0.2	\$ 322	\$ 64.40
Eckert, Angella N.	11/17/09	Discussion with L. Hunter (KPMG) on status of her review and points.	0.5	\$ 322	\$ 161.00
Hunter, Linda D.	11/17/09	Discussion with A. Eckert (KPMG) regarding contribution by pay period testing for Select Build Plan	0.2	\$ 392	\$ 78.40
Hunter, Linda D.	11/17/09	Discussion with A. Eckert (KPMG) regarding my review and related comments.	0.5	\$ 392	\$ 196.00
Bird, Lewis R.	11/24/09	Compile additional confirmations received and update confirmation control log to reflect those.	0.5	\$ 210	\$ 105.00
Bird, Lewis R.	11/24/09	Address partner and manager workpaper review comments.	0.6	\$ 210	\$ 126.00
Bird, Lewis R.	11/24/09	Update sampling matrix and verify that all items were properly sampled and that the sampling matrix ties to the appropriate workpapers.	1.6	\$ 210	\$ 336.00
Bird, Lewis R.	11/24/09	Review listing of issues found during the audit against the documentation in our workpapers and compile a list of all issues found to provide to the client.	2.1	\$ 210	\$ 441.00
Bird, Lewis R.	11/24/09	Continue to perform senior associate review of staff workpapers.	2.5	\$ 210	\$ 525.00

**EXHIBIT E2**

Building Materials Holding Corporation, et al  
2008 Benefit Plan Audit  
September 1, 2009 through November 30, 2009

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eckert, Angella N.	11/30/09	Discussion with J. Babcock-Hyde (BMHC) on remaining open item list and issues report.	0.1	\$ 322	\$ 32.20
Eckert, Angella N.	11/30/09	Follow-up with R. Bird (KPMG) regarding remaining open item list and issues report.	0.9	\$ 322	\$ 289.80
Total 2008 Benefit Plan Audit			<u>401.4</u>		<u>\$ 73,357.20</u>

**EXHIBIT E3**

Building Materials Holding Corporation., et al  
IRS EXAM - IRC 263A  
September 1, 2009 through November 30, 2009

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Rathnau, Regina L	09/02/09	Call with B. Armitage (BMHC) regarding IRS audit status for the construction companies and summarize discussion in an email for BMHC team.	1.0	\$ 333	\$ 332.50
Jankowski, John	09/03/09	Perform partner review of documentation prepared by R. Rathnau (KPMG) reflecting the issues in the Service's I.R.C. § 263A calculation for the construction companies that were easily identifiable.	0.5	\$ 598	\$ 299.00
Jankowski, John	09/03/09	Meeting with R. Rathnau, K. Schlenzig and J. Jankowski (all KPMG) to discuss: (a) the current method being used by BMHC's construction companies for I.R.C. § 263A purposes, the Service's proposed method and the method most beneficial to BMHC; (b) the issues in the Service's proposed 263A calculation; and (c) BMHC's alternatives going forward.	1.0	\$ 598	\$ 598.00
Rathnau, Regina L	09/03/09	Meeting with R. Rathnau, K. Schlenzig and J. Jankowski (all KPMG) to discuss: (a) the current method being used by BMHC's construction companies for I.R.C. § 263A purposes, the Service's proposed method and the method most beneficial to BMHC; (b) the issues in the Service's proposed 263A calculation; and (c) BMHC's alternatives going forward.	1.0	\$ 333	\$ 332.50
Rathnau, Regina L	09/03/09	Prepare analysis of BMHC construction companies' 263A calculation prepared by the IRS.	1.0	\$ 333	\$ 332.50
Schlenzig, Kathleen C.	09/03/09	Perform senior manager review of documentation prepared by R. Rathnau (KPMG) reflecting issues in the Service's I.R.C. § 263A calculation for construction companies that were easily identifiable.	0.5	\$ 420	\$ 210.00
Schlenzig, Kathleen C.	09/03/09	Meeting with R. Rathnau, K. Schlenzig and J. Jankowski (all KPMG) to discuss: (a) the current method being used by BMHC's construction companies for I.R.C. § 263A purposes, the Service's proposed method and the method most beneficial to BMHC; (b) the issues in the Service's proposed 263A calculation; and (c) BMHC's alternatives going forward.	1.0	\$ 420	\$ 420.00
Rathnau, Regina L	09/04/09	Draft analysis related to excluding estimators and designers from 263A costs for construction companies.	0.7	\$ 333	\$ 232.75
<b>Total IRS EXAM - IRC 263A</b>			<u><u>6.7</u></u>		<u><u>\$ 2,757.25</u></u>

**EXHIBIT E4**

Building Materials Holding Corporation., et al  
Fee Statement and Fee Application Preparation  
September 1, 2009 through November 30, 2009  
(includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Campbell, Celeste H.	08/19/09	Follow-up regarding time detail requiring additional clarification.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	08/19/09	Review, format and edit additional 7-09 time detail received for compliance with bankruptcy requirements and incorporate in fee statement exhibits as appropriate.	0.7	\$ 238	\$ 166.60
Campbell, Celeste H.	08/26/09	Prepare District of Delaware required narrative to accompany BMHC 1st monthly fee statement.	1.6	\$ 238	\$ 380.80
Sellers, Monica	08/27/09	Review narrative for fee application and provide comments.	0.4	\$ 336	\$ 134.40
Campbell, Celeste H.	08/28/09	Finalize BMHC 1st monthly narrative and forward to R. Husby (KPMG) for review.	0.7	\$ 238	\$ 166.60
Campbell, Celeste H.	08/28/09	Incorporate additional clarification received regarding time detail into statement and include in appropriate exhibits	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	08/28/09	Request confirmation with regards to titles and rates and services provided in July.	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	08/28/09	Follow-up with R. Husby (KPMG) regarding July services and discounted rates.	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	08/28/09	Revise rates in exhibits based on communications with R. Husby (KPMG).	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	08/28/09	Revise numbers in narrative to reflect revised rates and services for July.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	08/28/09	Finalize exhibits and convert into required format for filing.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	08/28/09	Finalize narrative and exhibits and forward to G. Farrell (KPMG) for review.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/01/09	Access PACER to gain insight as to BMHC monthly filing procedures	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/01/09	Contact Gibson Dunn regarding monthly filing and service procedures for BMHC	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	09/01/09	Prepare declaration to accompany first monthly fee application	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	09/01/09	Forward 1st monthly fee statement for filing and service.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/02/09	Access DASC and pull 8-09 time and expense details	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/02/09	Create report summarizing time charged by professional by chargecode	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	09/02/09	Contact R. Poppetti (YCST) and request to be added to BMHC distribution list	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	09/02/09	Extract and consolidate 8-09 time received to date	0.4	\$ 238	\$ 95.20
Campbell, Celeste H.	09/02/09	Link time detail provided to time charged in Timenx and identify outstanding time detail	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/02/09	Review, format and edit 8-09 time detail for compliance with bankruptcy requirements	1.0	\$ 238	\$ 238.00
Campbell, Celeste H.	09/03/09	Follow-up regarding outstanding time detail	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/08/09	Review, format and edit time detail for compliance with bankruptcy requirements	1.0	\$ 238	\$ 238.00
Campbell, Celeste H.	09/08/09	Verify current month meeting references	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	09/08/09	Follow-up with L. Hunter (KPMG) regarding 8-09 work in process reports required for reconciliation.	0.1	\$ 238	\$ 23.80
Sellers, Monica	09/08/09	Review time detail, provide revisions and transmit for inclusion into monthly fee application.	0.1	\$ 336	\$ 33.60
Sellers, Monica	09/08/09	Review time detail, provide revisions and transmit for inclusion into monthly fee application.	0.1	\$ 336	\$ 33.60
Campbell, Celeste H.	09/09/09	Follow-up with L. Hunter (KPMG) regarding 8-09 work in process (WIP) reports.	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	09/09/09	Initialize fee statement spreadsheet as first step in preparing current month fee statement.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/09/09	Revise fee statement spreadsheet to include new exhibits for 09 Post ch 11 audit, IRS exam and Benefit Plan audit.	0.5	\$ 238	\$ 119.00
Campbell, Celeste H.	09/09/09	Prepare current month fee statement	1.3	\$ 238	\$ 309.40
Campbell, Celeste H.	09/09/09	Consolidate 8/15 and 8/31 work in process reports for BPA and create summary report.	0.5	\$ 238	\$ 119.00
Campbell, Celeste H.	09/09/09	Verify titles and rates of professionals using WIP reports	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/09/09	Follow-up regarding outstanding time detail	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/10/09	Review BMHC docket information provided by C. Cathcart (YSTG).	0.1	\$ 238	\$ 23.80

**EXHIBIT E4**

Building Materials Holding Corporation., et al  
 Fee Statement and Fee Application Preparation  
 September 1, 2009 through November 30, 2009  
*(includes previously unbilled time)*

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Campbell, Celeste H.	09/10/09	Access PACER and obtain order and CNO relating to approval of additional services and forward to L. Hunter (KPMG)	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	09/10/09	Extract and consolidate additional time detail received and review, format and edit for compliance with bankruptcy requirements.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/10/09	Incorporate additional time received into fee statement exhibits and verify outstanding meeting references.	0.4	\$ 238	\$ 95.20
Campbell, Celeste H.	09/11/09	Review, format and edit additional audit time received for compliance with bankruptcy requirements and incorporate into fee statement.	1.0	\$ 238	\$ 238.00
Campbell, Celeste H.	09/11/09	Finalize exhibits and forward to M. Sellers (KPMG) for review	0.5	\$ 238	\$ 119.00
Campbell, Celeste H.	09/11/09	Revise narrative to include information pertaining to supplemental application for expanded services, etc	0.7	\$ 238	\$ 166.60
Campbell, Celeste H.	09/11/09	Revise declaration for August	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	09/11/09	Incorporate review comments of M. Seller's (KPMG) into fee statement.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	09/11/09	Provide comments to detail requiring clarification and forward fee statement and questions to L. Hunter (KPMG) for review	0.5	\$ 238	\$ 119.00
Sellers, Monica	09/11/09	Review exhibits for second monthly fee application and provide comments and revisions.	0.4	\$ 336	\$ 134.40
Sellers, Monica	09/11/09	Review exhibits for second monthly fee application and provide comments and revisions.	0.4	\$ 336	\$ 134.40
Husby, Richard K	09/14/09	Review August 2009 billing statement	0.5	\$ 322	\$ 161.00
Campbell, Celeste H.	09/15/09	Address R. Husby (KPMG) 8-09 review comments for audit	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/15/09	Address L. Hunter (KPMG) 8-09 review comments relating to the benefit plan audit.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	09/15/09	Address R. Rathnau (KPMG) 8-09 review comments IRS	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/15/09	Finalize exhibits and convert for filing.	0.4	\$ 238	\$ 95.20
Campbell, Celeste H.	09/15/09	Update narrative with current month final numbers	0.6	\$ 238	\$ 142.80
Sellers, Monica	09/15/09	Review fee statement, research and provide comments and revisions regarding upcoming filing.	0.7	\$ 336	\$ 235.20
Sellers, Monica	09/15/09	Review fee statement, research and provide comments and revisions regarding upcoming filing.	0.7	\$ 336	\$ 235.20
Campbell, Celeste H.	09/16/09	Incorporate M. Seller's (KPMG) review comments into narrative and declaration and forward to G. Farrell (KPMG) for review.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	09/16/09	Communicate with G. Farrell (KPMG) regarding finalization of 2nd monthly	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	09/16/09	Prepare summary narrative for BMHC 1st interim	0.5	\$ 238	\$ 119.00
Campbell, Celeste H.	09/16/09	Consolidate numbers for 1st interim fee application.	0.5	\$ 238	\$ 119.00
Husby, Richard K	09/17/09	Review August 2009 billing statement and discuss with G Farrell (KPMG)	1.0	\$ 322	\$ 322.00
Sellers, Monica	09/17/09	Provide final review and approval of monthly fee application.	0.2	\$ 336	\$ 33.60
Campbell, Celeste H.	10/05/09	Access DASC and pull consolidated time and expense details for September and create summary report of time charged by professional by chargecode.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	10/05/09	Extract and consolidate September time detail and perform comparison of time detail provided to time detail charged.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	10/06/09	Follow-up with K. Schlentzig (KPMG) regarding BMHC billing protocol	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	10/22/09	Access DASC and pull time and expense details for 10/15 cycle.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	10/22/09	Create summary report by professional by chargecode for 10/15 cycle.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	10/22/09	Follow-up with R. Husby (KPMG) regarding recommendations for 9-09 billing.	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	10/22/09	Communications with new BMHC EMC regarding invoicing and payment process as it relates to bankruptcy	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	10/26/09	Respond to L. Hunter (KPMG) inquiry regarding BMHC invoicing process	0.2	\$ 238	\$ 47.60
<b>Total Fee Statement and Fee Application Preparation</b>			<b>25.9</b>		<b>\$ 6,584.20</b>

**EXHIBIT F**  
Building Materials Holding Corporation., et al  
Summary of Out of Pocket Expenses  
September 1, 2009 through November 30, 2009

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Lodging	-
Meals	-
Ground Transportation	-
Miscellaneous	-
<b>Total</b>	<u><u>\$ -</u></u>

**EXHIBIT G**

Building Materials Holding Corporation., et al  
Detail of Out of Pocket Expenses  
September 1, 2009 through November 30, 2009

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
		<b>Air Fare Subtotal</b>	<u>\$ -</u>
		<b>Lodging Subtotal</b>	<u>\$ -</u>
		<b>Meals Subtotal</b>	<u>\$ -</u>
		<b>Ground Transportation Subtotal</b>	<u>\$ -</u>
		<b>Miscellaneous Subtotal</b>	<u>\$ -</u>
		<b>Total Out of Pocket Expenses</b>	<u>\$ -</u>

**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 10, 2009, she caused (i) a copy of the **Third Monthly Fee Application of KPMG LLP as Auditors and Tax Advisor to the Debtors for Allowance of Compensation and Reimbursement of Expenses for the Period Beginning September 1, 2009 Through November 30, 2009** to be served as indicated upon the parties identified in Exhibit A and (ii) a copy of the **Notice of KPMG's Third Monthly Fee Application** to be served as indicated upon the parties identified in Exhibit B.

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

SWORN TO AND SUBSCRIBED before me this 10th day of September, 2009.

  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 9/6/2013

**ERICA A. BROYLES  
NOTARY PUBLIC  
STATE OF DELAWARE  
My commission expires Sept. 6, 2013**

<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.



## **EXHIBIT A**

**BUILDING MATERIALS HOLDING CORPORATION**  
**FEE APPLICATION NOTICE PARTIES**  
**12/10/2009**

W. Joseph Dryer, CPA, CIRA  
Don F. Oliver, CPA, CA, CTA  
Direct Fee Review, LLC  
5068 W. Plano Parkway, Suite 300  
Plano, TX 75093  
(Fee Auditor)  
***Federal Express***

Christopher J. Giaimo, Jr., Esq.  
Katie A. Lane, Esq.  
Arent Fox LLP  
1050 Connecticut Avenue, NW  
Washington, DC 20036-5339  
(Counsel to the Official Committee  
of Unsecured Creditors)  
***Federal Express***

Joseph J. McMahon, Jr., Esq.  
Office of the United States Trustee  
844 King Street, Suite 2207  
Lock Box 35  
Wilmington, DE 19801  
***Hand Delivery***

Paul S. Street  
Building Materials Holding Corporation  
720 Park Boulevard, Suite 200  
Boise, ID 83712  
***Federal Express***

Kevin B. Fisher, Esq.  
Seth Mennillo, Esq.  
Paul, Hastings, Janofsky & Walker LLP  
55 Second Street, 24th Floor  
San Francisco, CA 94105  
(Counsel to Wells Fargo Bank, N.A.)  
***Federal Express***

Paul N. Heath, Esq.  
Richards, Layton & Finger, P.A.  
One Rodney Square  
920 North King Street  
Wilmington, DE 19801  
(Counsel to Wells Fargo Bank, N.A.)  
***Hand Delivery***

Bradford J. Sandler, Esq.  
Jennifer R. Hoover, Esq.  
Jennifer E. Smith, Esq.  
Benesch, Friedlander, Coplan & Aronoff LLP  
222 Delaware Avenue, Suite 801  
Wilmington, DE 19801  
(Counsel to the Official Committee  
of Unsecured Creditors)  
***Hand Delivery***

**EXHIBIT B**

**2002 SERVICE LIST**  
**BUILDING MATERIALS HOLDING CORPORATION**  
**12/10/2009**

David G. Aelvoet, Esq.  
Linebarger Goggan Blair & Sampson LLP  
Travis Building, 711 Navarro, Suite 300  
San Antonio, TX 78205  
(Counsel to Bexar County)  
***First Class Mail***

Christopher M. Alston, Esq.  
Foster Pepper PLLC  
1111 Third Avenue, Suite 3400  
Seattle, WA 98101  
(Counsel to JELD-WEN, inc.)  
***First Class Mail***

Sanjay Bhatnagar, Esq.  
Cole, Schotz, Meisel, Forman & Leonard, P.A.  
500 Delaware Avenue, Suite 1410  
Wilmington, DE 19801  
(Counsel to CNH Capital America, LLC)  
***Hand Delivery***

Brian W. Bisignani, Esq.  
Post & Schell, P.C.  
17 North 2nd Street, 12th Floor  
Harrisburg, PA 17101-1601  
(Counsel to Aon Consulting)  
***First Class Mail***

Robert McL. Boote, Esq.  
Ballard Spahr Andrews & Ingersoll, LLP  
1735 Market Street, 51st Floor  
Philadelphia, PA 19103-7599  
(Counsel to Westchester Fire Insurance  
Company and ACE USA)  
***First Class Mail***

David Boyle  
Airgas, Inc.  
259 Radnor-Chester Road, Suite 100  
P.O. Box 6675  
Radnor, PA 19087-8675  
***First Class Mail***

Barbara L. Caldwell, Esq.  
Aiken Schenk Hawkins & Ricciardi P.C.  
4742 North 24th Street, Suite 100  
Phoenix, AZ 85016  
(Counsel to Maricopa County)  
***First Class Mail***

Andrew Cardonick, Esq.  
Greenberg Traurig, LLP  
77 West Wacker Drive, Suite 3100  
Chicago, IL 60601  
(Counsel to Grace Bay Holdings, II, LLC)  
***First Class Mail***

Craig W. Carlson, Esq.  
The Carlson Law Firm, P.C.  
P.O. Box 10520  
Killeen, TX 76547-0520  
(Counsel to Juanita Stace)  
***First Class Mail***

Scott T. Citek, Esq.  
Lamm & Smith, P.C.  
3730 Kirby Drive, Suite 650  
Houston, TX 77098  
(Counsel to Bay Oil Company)  
***First Class Mail***

**2002 SERVICE LIST**  
**BUILDING MATERIALS HOLDING CORPORATION**  
**12/10/2009**

Scott D. Cousins, Esq.  
Dennis A. Melero, Esq.  
Greenberg Traurig, LLP  
1007 North Orange Street, Suite 1200  
Wilmington, DE 19801  
(Counsel to Grace Bay Holdings, II, LLC)  
***Hand Delivery***

David N. Crapo, Esq.  
Gibbons P.C.  
One Gateway Center  
Newark, NJ 07102-5310  
(Counsel to Southwest Management, Inc.)  
***First Class Mail***

Raniero D. D'Aversa, Jr., Esq.  
Laura D. Metzger, Esq.  
Weston T. Eguchi, Esq.  
Orrick, Herrington & Sutcliffe LLP  
666 Fifth Avenue  
New York, NY 10103-0001  
(Counsel to Rabobank International)  
***First Class Mail***

Tobey M. Daluz, Esq.  
Joshua E. Zugerman, Esq.  
Ballard Spahr Andrews & Ingersoll, LLP  
919 North Market Street, 12th Floor  
Wilmington, DE 19801  
(Counsel to Westchester Fire Insurance  
Company and ACE USA)  
***Hand Delivery***

Robert J. Dehney, Esq.  
Erin R. Fay, Esq.  
Morris Nichols Arsht & Tunnell LLP  
1201 North Market Street, 18th Floor  
P.O. Box 1347  
Wilmington, DE 19899-1347  
(Counsel to D.R. Horton, Inc.)  
***Hand Delivery***

John P. Dillman, Esq.  
Linebarger Goggan Blair & Sampson LLP  
P.O. Box 3064  
Houston, TX 77253-3064  
(Counsel to Cypress-Fairbanks ISD, Fort Bend  
County, and Harris County)  
***First Class Mail***

Mark W. Eckard, Esq.  
Reed Smith LLP  
1201 North Market Street, Suite 1500  
Wilmington, DE 19801  
(Counsel to CIT Technology Financing  
Services, Inc.)  
***Hand Delivery***

William R. Firth, III, Esq.  
Gibbons P.C.  
1000 North West Street, Suite 1200  
Wilmington, DE 19801  
(Counsel to Southwest Management, Inc.)  
***Hand Delivery***

**2002 SERVICE LIST**  
**BUILDING MATERIALS HOLDING CORPORATION**  
**12/10/2009**

Kevin B. Fisher, Esq.  
Seth Mennillo, Esq.  
Paul, Hastings, Janofsky & Walker LLP  
55 Second Street, 24th Floor  
San Francisco, CA 94105  
(Counsel to Wells Fargo Bank, N.A.)  
***First Class Mail***

John M. Flynn, Esq.  
Carruthers & Roth, P.A.  
235 North Edgeworth Street  
P.O. Box 540  
Greensboro, NC 27401  
(Counsel to Arrowood Indemnity Company)  
***First Class Mail***

Christopher J. Giaimo, Jr., Esq.  
Katie A. Lane, Esq.  
Arent Fox LLP  
1050 Connecticut Avenue, NW  
Washington, DC 20036-5339  
(Counsel to the Official Committee of  
Unsecured Creditors)  
***First Class Mail***

Paul N. Heath, Esq.  
Richards, Layton & Finger, P.A.  
One Rodney Square  
920 North King Street  
Wilmington, DE 19801  
(Counsel to Wells Fargo Bank, N.A.)  
***Hand Delivery***

David G. Hellmuth, Esq.  
Hellmuth & Johnson, PLLC  
10400 Viking Drive, Suite 500  
Eden Prairie, MN 55344  
(Counsel to FCA Construction Company,  
LLC)  
***First Class Mail***

Melody C. Hogston  
Royal Mouldings Limited  
P.O. Box 610  
Marion, VA 24354  
***First Class Mail***

Eric H. Holder, Jr., Esq.  
U. S. Attorney General  
Department of Justice - Commercial Litigation  
Branch  
950 Pennsylvania Avenue, N.W.  
Washington, DC 20530-0001  
***First Class Mail***

James E. Huggett, Esq.  
Amy D. Brown, Esq.  
Margolis Edelstein  
750 Shipyard Drive, Suite 102  
Wilmington, DE 19801  
(Counsel to Eduardo Acevedo, et al.)  
***First Class Mail***

IKON Financial Services  
Attn: Bankruptcy Administration  
1738 Bass Road  
P.O. Box 13708  
Macon, GA 31208-3708  
***First Class Mail***

Internal Revenue Service  
Attn: Insolvency Section  
11601 Roosevelt Blvd., Mail Drop N781  
P.O. Box 21126  
Philadelphia, PA 19114  
***First Class Mail***

**2002 SERVICE LIST**  
**BUILDING MATERIALS HOLDING CORPORATION**  
**12/10/2009**

Thomas W. Isaac, Esq.  
Dietrich, Glasrud, Mallek & Aune  
5250 North Palm Avenue, Suite 402  
Fresno, CA 93704  
(Counsel to Wilson Homes, Inc.)  
***First Class Mail***

Neal Jacobson, Esq.  
Senior Trial Counsel  
Securities and Exchange Commission  
3 World Financial Center, Suite 400  
New York, NY 10281  
***First Class Mail***

Michael J. Joyce, Esq.  
Cross & Simon, LLC  
913 North Market Street, 11th Floor  
Wilmington, DE 19801  
(Counsel to Arrowood Indemnity Company)  
***Hand Delivery***

Thomas L. Kent, Esq.  
Paul, Hastings, Janofsky & Walker LLP  
75 East 55th Street, 1st Floor  
New York, NY 10022  
(Counsel to Wells Fargo Bank)  
***First Class Mail***

Gary H. Leibowitz, Esq.  
Cole, Schotz, Meisel, Forman & Leonard, P.A.  
300 East Lombard Street, Suite 2600  
Baltimore, MD 21202  
(Counsel to CNH Capital America, LLC)  
***First Class Mail***

Louisiana-Pacific Corporation  
Attn: Bruce J. Iddings  
P.O. Box 4000-98  
Hayden Lake, ID 83835-4000  
(Top 50)  
***First Class Mail***

Cliff W. Marcek, Esq.  
Cliff W. Marcek, P.C.  
700 South Third Street  
Las Vegas, NV 89101  
(Counsel to Edward and Gladys Weisgerber)  
***First Class Mail***

Dan McAllister  
San Diego County Treasurer-Tax Collector,  
Bankruptcy Desk  
1600 Pacific Highway, Room 162  
San Diego, CA 92101  
***First Class Mail***

Frank F. McGinn, Esq.  
Bartlett Hackett Feinberg, P.C.  
155 Federal Street, 9th Floor  
Boston, MA 02110  
(Counsel to Iron Mountain Information  
Management, Inc.)  
***First Class Mail***

Joseph J. McMahon, Jr., Esq.  
Office of the United States Trustee  
844 King Street, Suite 2207  
Lock Box 35  
Wilmington, DE 19801  
***Hand Delivery***

**2002 SERVICE LIST**  
**BUILDING MATERIALS HOLDING CORPORATION**  
**12/10/2009**

Joseph McMillen  
Midlands Claim Administrators, Inc.  
3503 N.W. 63rd Street, Suite 204  
P.O. Box 23198  
Oklahoma, OK 73123  
***First Class Mail***

Kathleen M. Miller, Esq.  
Smith, Katzenstein & Furlow LLP  
800 Delaware Avenue, 7th Floor  
P.O. Box 410  
Wilmington, DE 19801  
(Counsel to Airgas, Inc.)  
***Hand Delivery***

Sheryl L. Moreau, Esq.  
Missouri Department of Revenue –  
Bankruptcy Unit  
P.O. Box 475  
Jefferson City, MO 65105-0475  
***First Class Mail***

Charles J. Pignuolo, Esq.  
Devlin & Pignuolo, P.C.  
1800 Bering Drive, Suite 310  
Houston, TX 77057  
(Counsel to Partners in Building, L.P.)  
***First Class Mail***

Michael Reed, Esq.  
McCreary, Veselka, Bragg & Allen, P.C.  
P.O. Box 1269  
Round Rock, TX 78680  
(Counsel to Local Texas Taxing Authorities)  
***First Class Mail***

Jonathan Lee Riches  
Federal Medical Center  
P.O. Box 14500  
Lexington, KY 40512  
***First Class Mail***

Debra A. Riley, Esq.  
Allen Matkins Leck Gamble Mallory & Natsis  
LLP  
501 West Broadway, 15th Floor  
San Diego, CA 92101  
(Counsel to D.R. Horton, Inc.)  
***First Class Mail***

Randall A. Rios, Esq.  
Timothy A. Million, Esq.  
Munsch Hardt Kopf & Harr, PC  
700 Louisiana, 46th Floor  
Houston, TX 77002  
(Counsel to Cedar Creek Lumber, Inc.)  
***First Class Mail***

Martha E. Romero, Esq.  
Romero Law Firm  
6516 Bright Avenue  
Whittier, CA 90601  
(Counsel to Yuba County and San Bernardino  
County)  
***First Class Mail***

George Rosenberg, Esq.  
Assistant Arapahoe County Attorney  
5334 South Prince Street  
Littleton, CO 80166  
(Counsel to Arapahoe County Treasurer)  
***First Class Mail***



**2002 SERVICE LIST**  
**BUILDING MATERIALS HOLDING CORPORATION**  
**12/10/2009**

Howard C. Rubin, Esq.  
Kessler & Collins, P.C.  
2100 Ross Avenue, Suite 750  
Dallas, TX 75201  
(Counsel to CRP Holdings B, L.P.)  
***First Class Mail***

Bradford J. Sandler, Esq.  
Jennifer R. Hoover, Esq.  
Jennifer E. Smith, Esq.  
Benesch, Friedlander, Coplan & Aronoff LLP  
222 Delaware Avenue, Suite 801  
Wilmington, DE 19801  
(Counsel to the Official Committee of  
Unsecured Creditors)  
***Hand Delivery***

Secretary of State  
Franchise Tax  
Division of Corporations  
P.O. Box 7040  
Dover, DE 19903  
***First Class Mail***

Secretary of Treasury  
Attn: Officer, Managing Agent or General Agent  
P.O. Box 7040  
Dover, DE 19903  
***First Class Mail***

Securities & Exchange Commission  
Attn: Christopher Cox  
100 F Street, NE  
Washington, DC 20549  
***First Class Mail***

Securities & Exchange Commission  
Bankruptcy Unit  
Attn: Michael A. Berman, Esq.  
450 Fifth Street NW  
Washington, DC 20549  
***First Class Mail***

Ellen W. Slights, Esq.  
Assistant United States Attorney  
U.S. Attorney's Office  
1007 Orange Street, Suite 700  
P.O. Box 2046  
Wilmington, DE 19899  
***Hand Delivery***

Tennessee Department of Revenue  
c/o Tennessee Attorney General's Office,  
Bankruptcy Division  
P.O. Box 20207  
Nashville, TN 37202-0207  
***First Class Mail***

Kimberly Walsh, Esq.  
Assistant Attorney General  
Texas Comptroller of Public Accounts,  
Bankruptcy & Collections Division  
P.O. Box 12548  
Austin, TX 78711-2548  
***First Class Mail***

Christopher A. Ward, Esq.  
Shanti M. Katona, Esq.  
Polsinelli Shughart PC  
222 Delaware Avenue, Suite 1101  
Wilmington, DE 19801  
(Counsel to SunTrust Bank)  
***Hand Delivery***

**2002 SERVICE LIST**  
**BUILDING MATERIALS HOLDING CORPORATION**  
**12/10/2009**

Paul M. Weiser, Esq.  
Buchalter Nemer  
16435 North Scottsdale Road, Suite 440  
Scottsdale, AZ 85254-1754  
(Counsel to Elwood HA, L.L.C.)  
***First Class Mail***

Elizabeth Weller, Esq.  
Linebarger Goggan Blair & Sampson LLP  
2323 Bryan Street, Suite 1600  
Dallas, TX 75201  
(Counsel to Dallas County and Tarrant County)  
***First Class Mail***

Duane D. Werb, Esq.  
Julia B. Klein, Esq.  
Werb & Sullivan  
300 Delaware Avenue, Suite 1300  
Wilmington, DE 19801  
(Counsel to CRP Holdings B, L.P.)  
***Hand Delivery***

Joanne B. Wills, Esq.  
Sally E. Veghte, Esq.  
Klehr, Harrison, Harvey, Branzburg & Ellers LLP  
919 Market Street, Suite 1000  
Wilmington, DE 19801  
(Counsel to Rabobank International)  
***Hand Delivery***