

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

IN RE:)	
)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, et al.,¹)	Case No. 09-12074 (KJC)
)	
Debtors.)	Jointly Administered
)	
)	Ref. Docket No. 1175
)	

**FEE AUDITOR'S FINAL REPORT REGARDING SECOND INTERIM QUARTERLY
FEE REQUEST OF KPMG LLP**

Direct Fee Review LLC (“DFR”), appointed and employed as the Fee Auditor in the above-captioned bankruptcy proceedings and acting in its capacity regarding the Second Interim Quarterly Fee Request of KPMG LLP for compensation for services rendered and reimbursement of expenses as auditors and tax advisors to the Debtors and Debtors-in-Possession for the period September 1, 2009 through November 30, 2009 (“Fee Request”) seeking approval of fees in the amount of \$101,103.05 and reimbursement of expenses in the amount of \$0, submits its final report.

BACKGROUND

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

DISCUSSION

For the compensation period of September 1, 2009 through November 30, 2009 KPMG LLP

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

submitted monthly fee applications in the amount of \$101,103.05 as actual, reasonable and necessary and reimbursement of expenses in the amount of \$0. For the Fee Request period, \$6,584.20 was charged for fee applications.

1. Our procedures applied to the Monthly Fee Applications for September 1, 2009 through November 30, 2009 identified a timekeeper with charges totaling 1.0 hours which did not seem integral to these proceedings. We requested additional information from the firm. After review the firm responded that although they believe that the services were essential to these cases, they will write off the fees identified. We recommend a reduction in fees in the amount of \$322.00.

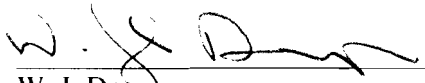
CONCLUSION

Regarding the Second Interim Quarterly Fee Request and the fees and expenses discussed in the previous sections, DFR submits its report for the Second Interim Quarterly Fee Request of KPMG LLP for as auditors and tax advisors to the Debtors and Debtors-in-Possession for compensation for services rendered and reimbursement of expenses for the Period from September 1, 2009 Through November 30, 2009 and we recommend the approval of fees in the amount of \$100,781.05 (\$101,103.05 minus \$322.00) and the reimbursement of expenses of \$0.

Respectfully submitted,

DIRECT FEE REVIEW LLC

By:


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FEE AUDITOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 24th day of November, 2009.

By:


W. J. Dryer

SERVICE LIST Notice Parties

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