



Friedlander, Coplan & Aronoff, LLP submitted monthly fee applications in the amount of \$58,579.00 for fees as actual, reasonable and necessary and reimbursement of expenses in the amount of \$1,758.44. For the Fee Request period \$5,363.00 was charged for fee applications.

1. Local Rule 2016-2 provides in section (d) that all motions shall include complete and detailed activity descriptions; each activity description shall include the type of activity; each activity description shall include the subject matter and shall be sufficiently detailed to allow the Court to determine whether all the time, or any portion thereof, is actual, reasonable, and necessary. Our procedures applied to the Monthly Fee Applications for September 1, 2009 through November 30, 2009 identified entries with descriptions which we consider vague or insufficient. We requested clarification and additional detail for entries that state only "various emails". After discussions with the firm and additional information provided by the firm we do not recommend any change for these entries. Because there is no recommendation for a reduction in the fees for these entries, the exhibit has not been included.
2. We noted that all fee rates have been revised. The rate increases range for \$10.00 to \$55.00 per hour. The Application does not reference the rate increases. Upon review of the firm's application for retention we note that it stated, "In the normal course of business, Benesch revises its hourly rates from time to time to reflect economic and other conditions." The firm should disclose this change and should make a statement of whether the new compensation is based on the customary compensation charged by comparably skilled practitioners in cases other than cases under Title 11.

## **CONCLUSION**

Regarding the Second Interim Fee Request and the fees and expenses discussed in the previous sections, DFR submits its report for the Second Interim Fee Request of Benesch, Friedlander, Coplan & Aronoff, LLP for compensation for services rendered and reimbursement of expenses as Delaware counsel to the Official Committee of Unsecured Creditors for the Period from September 1, 2009 through November 30, 2009 and we recommend the approval of fees in the amount of \$58,579.00 and the reimbursement of expenses in the amount of \$1,758.44.

Respectfully submitted,

**DIRECT FEE REVIEW LLC**

By:

  
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W. J. Dyer

5068 W. Plano Parkway  
Suite 300  
Plano, TX 75093  
Telephone: 972-381-4255  
Telephone: 609-432-3428  
Dfr.wjd@gmail.com

**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 26th day of December, 2009.

By:

  
\_\_\_\_\_  
W. J. Dryer

### SERVICE LIST Notice Parties

#### The Applicants

Benesch Friedlander Coplan & Aronoff LLP  
Attn: Bradford J. Sandler, Jennifer R. Hoover, Jennifer E. Smith  
222 Delaware Ave., Suite 801  
Wilmington, DE 19801

#### The Debtor

Building Materials Holding Corporation  
Attn: Paul S. Street  
720 Park Boulevard  
Suite 200  
Boise, ID 83712

#### Counsel to the Debtors

Young Conaway Stargatt & Taylor, LLP  
Attn: Sean M. Beach and Robert F Poppiti, Jr.  
The Brandywine Building,  
1000 West Street, 17<sup>th</sup> Floor  
PO Box 391  
Wilmington, DE 19899-0391

Gibson, Dunn & Crutcher LLP  
Attn: Michael A. Rosenthal and Matthew K. Kelsey  
200 Park Avenue  
New York, NY 10166

#### Counsel to the Committee

Benesch Friedlander Coplan & Aronoff LLP  
Attn: Bradford J. Sandler, Jennifer R. Hoover, Jennifer E. Smith  
222 Delaware Ave., Suite 801  
Wilmington, DE 19801

Arent Fox LLP  
Attn: Christopher J. Giaimo, Jr. and Katie A. Lane  
1050 Connecticut Avenue, NW  
Washington, DC 20036

**Office of the United States Trustee**

OFFICE OF THE U.S. TRUSTEE

Attn: Joseph McMahon  
844 King Street, Suite 2207  
Wilmington, DE 19801