

**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
)	
	)	Obj. Dln for Monthly App: January 22, 2010 at 4:00 pm
	)	Obj. Dln. For Final App: February 8, 2010 at 4:00 pm
	)	Hearing Date: February 22,2010 at 1:00 pm (ET)

**SUMMARY OF SECOND MONTHLY AND FINAL FEE APPLICATION OF DIRECT
FEE REVIEW LLC ALLOWANCE OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE MONTHLY PERIOD FROM
DECEMBER 1, 2009 THROUGH DECEMBER 17, 2009 AND THE FINAL PERIOD
FROM OCTOBER 30, 2009 THROUGH DECEMBER 17, 2009**

Name of Applicant:	Direct Fee Review LLC
Authorized to Provide Professional Services to:	Debtors and Debtors-in-Possession
Date of Retention:	Effective as of October 30, 2009
Monthly Period for Which Compensation and Reimbursement is Sought:	December 1, 2009 through December 17, 2009
Monthly Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$9,957.50
Monthly Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$141.62
Final Period for which compensation and reimbursement is sought:	October 30, 2009 through December 17, 2009
Final Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$24,132.50
Final Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$160.56

¹The 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..

This is a: X monthly X final application.

This application includes 3.2 hours and \$560.00 in fees incurred in connection with the preparation of fee applications.

Prior Applications:

Date Filed / Docket No	Fee Period	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses	Order Entered
12/11/09 1127	10/30/09 through 11/30/09	\$14,175.00	\$18.94	\$14,175.00	\$18.94	1/5/10 1263
Included Herein	12/01/09 through 12/17/09	\$ 9,957.50	\$141.62	Pending	Pending	Pending
	Total	\$24,132.50	\$160.56			

Period Compensation by individual:

Name	Position	Hourly Billing Rate	Total Hours Billed	Total Compensation
WJ Dryer (WJD)	Auditor	\$175.00	26.6	\$ 4,655.00
WJ Dryer (WJD)	Travel	\$ 87.50	3.0	\$ 262.50
DF Oliver (DFO)	Auditor	\$175.00	29.8	\$ 5,215.00
Error Correction		\$175.00	-1.0	\$ -175.00
Total			58.4	\$ 9,957.50

Cumulative Compensation Summary by Project Category:

Project Category	Total Hours for the Period 12/01/09 through 12/17/09	Total Hours from the Petition Date	Total Fees for the Period 12/01/09 through 12/17/09	Total Fees from the Petition Date
Auditing	53.2	134.2	\$ 9,310.00	\$23,485.00
Fee Application	3.2	3.2	\$ 560.00	\$ 560.00
Travel	3.0	3.0	\$ 262.50	\$ 262.50
Error Correction	-1.0	-1.0	\$ -175.00	\$ -175.00
Total	58.4	139.4	\$ 9,957.50	\$24,132.50

Cumulative Expense Summary:

Expense Category	Total Expense for the Period 12/01/09 through 12/17/09	Total Expense from the Petition Date
Copies	\$ 24.50	\$ 32.90
Delivery		
Postage	\$ 25.11	\$ 33.48
PACER		
Supplies	\$ 6.51	\$ 8.68
Tolls	\$ 3.00	\$ 3.00
Mileage	\$ 71.50	\$ 71.50
Parking	\$ 11.00	\$ 11.00
Total	\$ 141.62	\$ 160.56

2. All services for which compensation is requested by DFR were performed for or on behalf of the bankruptcy estate and not on behalf of any committee, creditor or other person.
3. There is no agreement or understanding between DFR and any other person other than members of DFR for sharing of compensation to be received for services in these cases.

SUMMARY OF SERVICES RENDERED

4. Attached hereto as Exhibit A are the DFR billing statements for the Monthly Fee Period showing the amount of \$9,957.50 due for fees and a detailed statement of expenses paid during the Monthly Fee Period showing the amount of \$141.62 for reimbursement of expenses. These statements contain detailed entries describing the time expended by each member of DFR.
5. Members of DFR have expended a total of 58.4 hours in connection with this matter during the Monthly Fee Period. The services were performed by WJ Dryer (WJD) and DF Oliver (DFO) and are identified as such in the billing statement attached hereto.

DISBURSEMENTS

6. During this Monthly Fee Period, DFR has incurred out-of-pocket disbursements in the amount of \$141.62. This disbursement sum is broken down into categories of charges including photocopies, supplies and document mailing expenses. A complete review by category of the expenses incurred for the Monthly Fee Period may be found in the attachment hereto as Exhibit A. Pursuant to Local Rule 2016-2, DFR represents that its rate for duplication is \$.10 per page.
7. DFR submits that the time entries included in the attached Exhibit A are in compliance with the requirements of Local rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2009. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by DFR is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

FINAL FEE PERIOD

8. This Application also covers the Final Fee Period of October 30, 2009 through and including December 17, 2009. During the Final Fee Period, DFR has performed necessary services and incurred out-of-pocket disbursements for the Debtor and its estate. As set forth in prior monthly applications, in accordance with the factors enumerated in 11 U.S.C. 330, approval of the fees requested in the Final Fee Period is fair and reasonable given (a) the complexity

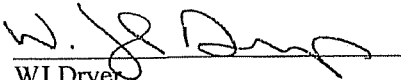
of this case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. In addition, the out-of-pocket disbursements for which reimbursement is sought were actual, reasonable and necessary costs incurred while providing services to the Debtor.

9. DFR has and will continue to perform additional necessary services subsequent to December 17, 2009 for which DFR will bill the reorganized Debtor directly.

WHEREFORE, DFR respectfully requests an award of compensation for professional services rendered as Fee Auditor during the Monthly Fee Period in the amount of \$9,957.50, and the sum of \$141.62 for reimbursement of actual necessary costs and expenses incurred during that period, and final allowance be made to it in the sum of \$24,132.50 for the Final Fee Period, and the sum of \$160.56 for reimbursement of actual necessary costs and expenses incurred for the Final Fee Period and for such other and further relief as this Court may deem just and proper.

DIRECT FEE REVIEW LLC

By:


WJ Dryer

5068 W. Plano Parkway
Suite 300
Plano, TX 75093
Telephone: 972.381.4255
dfr.wjd@gmail.com


FEE AUDITOR

VERIFICATION

STATE OF NEW JERSEY)
)
ATLANTIC COUNTY) SS:

WJ Dryer, after being duly sworn according to law, deposes and says:

1. I am a principal in the applicant Firm, Direct Fee Review LLC.
2. I have personally performed many of the services rendered by Direct Fee Review LLC, as Fee Auditor in these cases and am thoroughly familiar with all other work performed by the fee auditors in the firm.
3. 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.



WJ Dryer

SWORN TO AND SUBSCRIBED before me, a Notary Public for the State and County aforesaid,
on this 7 day of JANUARY, ~~2009~~ 2010



SHEILA J. COHEN
Notary Public - ID 14940
Atlantic County - New Jersey
My Commission Expires July 23, 2014

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 7th day of January, 2009.

By: 
W. J. Dryer

SERVICE LIST Notice Parties

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, 17th 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

**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)
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Debtors.)	Jointly Administered
)	
)	Objection Deadline for Monthly Application:
	)	January 22, 2010 at 4:00 p.m. (ET)
	)	Objection Deadline for Final Application:
	)	February 8, 2010 at 4:00 p.m. (ET)
	)	Hearing Date: February 22, 2010 at 1:00 p.m. (ET)
)	

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 **Second Monthly and Final Fee Application of Direct Fee Review LLC for Allowance of Compensation and Reimbursement of Expenses for the Monthly Period from December 1, 2009 Through December 17, 2009 and the Final Period from October 30, 2009 Through December 17, 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 \$9,957.50 and expenses in the amount of \$141.62 for the period from December 1, 2000 through December 17, 2009 (the "Monthly Fee Period") and final allowance of fees in the amount of \$24,132.50 and expenses in the amount of \$160.56 for the period from October 30, 2009 through December 17, 2009 (the "Final Fee Period").

PLEASE TAKE FURTHER NOTICE that objections to the Application as it pertains to the Monthly Fee Period, if any, must be filed on or before **January 22, 2010 at 4:00**

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.

p.m. (ET) (the “Monthly 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 objections to the Application as it pertains to the Final Fee Period, if any, must be filed on or before **February 8, 2010 at 4:00 p.m. (ET)** (the “Final 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 respective 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 & 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).

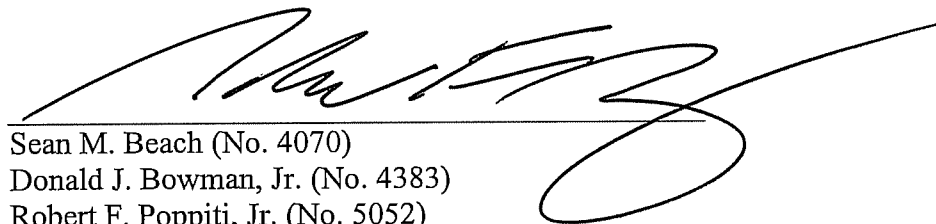
PLEASE TAKE FURTHER NOTICE THAT PURSUANT TO THE ORDER ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR PROFESSIONALS [DOCKET NO. 201], IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURE, THE DEBTORS WILL BE AUTHORIZED TO PAY 80% OF THE REQUESTED MONTHLY FEES AND 100% OF THE REQUESTED MONTHLY EXPENSES FOR THE MONTHLY FEE PERIOD WITHOUT FURTHER ORDER OF THE COURT.

PLEASE TAKE FURTHER NOTICE THAT A HEARING TO CONSIDER THE APPLICATION AS IT PERTAINS TO THE FINAL FEE PERIOD WILL BE HELD ON FEBRUARY 22, 2010 AT 1:00 P.M. (ET) BEFORE THE HONORABLE KEVIN J. CAREY AT THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON, DELAWARE 19801.

PLEASE TAKE FURTHER NOTICE that if you fail to respond in accordance with this notice, the Court may grant the relief requested in the Application without further notice or a hearing.

Dated: Wilmington, Delaware
January 7, 2010

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

Payment Remittance Address:

Direct Fee Review LLC
5068 W. Plano Parkway, Suite 300
Plano, TX 75093

FEIN: 27-0822707

Invoice to:
Building Materials Holding Corp
Attn Paul S. Street
720 Park Blvd, Ste 200
Boise, ID 83712

Invoice Date: 1/6/2010
Invoice Number: 1002-1209
Project: Building Materials Holding Corp
Bankruptcy Fee Audit

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Services 12/01/09 Through 12/17/09					
12/1/2009	DFO	Exec Sounding Board 1st Quarter	175.00	0.2	35.00
12/1/2009	DFO	Client Administration 1st Quarter	175.00	0.1	17.50
12/1/2009	DFO	Pricewaterhousecoop Initial Report	175.00	0.2	35.00
12/2/2009	DFO	Exec Sounding Board 1st Quarter	175.00	0.3	52.50
12/2/2009	DFO	Exec Sounding Board 1st Quarter	175.00	1.1	192.50
12/2/2009	DFO	Benesch Friedlander 1st Quarter	175.00	0.3	52.50
12/3/2009	DFO	Exec Sounding Board 1st Quarter	175.00	0.3	52.50
12/6/2009	DFO	Young Conaway Starc 1st Quarter	175.00	1.2	210.00
12/7/2009	DFO	Client Administration Monthly Fee Application	175.00	0.1	17.50
12/7/2009	DFO	Peter J Solomon 1st Quarter	175.00	0.2	35.00
12/7/2009	DFO	Young Conaway Starc 2nd Quarter	175.00	0.2	35.00
12/8/2009	DFO	Pricewaterhousecoop 2nd Quarter	175.00	0.2	35.00
12/8/2009	DFO	Young Conaway Starc 2nd Quarter	175.00	0.1	17.50
12/9/2009	DFO	Client Administration 1st Quarter	175.00	0.4	70.00
12/9/2009	DFO	Peter J Solomon 1st Quarter	175.00	0.5	87.50
12/9/2009	DFO	Pricewaterhousecoop 1st Quarter	175.00	0.1	17.50
12/9/2009	DFO	Young Conaway Starc 1st Quarter	175.00	2.2	385.00
12/10/2009	DFO	Alvarez & Marsal 2nd Quarter	175.00	0.1	17.50
12/10/2009	DFO	Benesch Friedlander 2nd Quarter	175.00	0.1	17.50
12/11/2009	DFO	KPMG LLP 2nd Quarter	175.00	0.1	17.50
12/12/2009	DFO	Arent Fox LLP 2nd Quarter	175.00	0.1	17.50
12/12/2009	DFO	Gibson Dunn & Crutcl 2nd Quarter	175.00	0.1	17.50
12/12/2009	DFO	Exec Sounding Board 2nd Quarter	175.00	0.1	17.50
12/12/2009	DFO	Gibson Dunn & Crutcl 2nd Quarter	175.00	0.8	140.00
12/14/2009	DFO	Young Conaway Starc 2nd Quarter	175.00	0.2	35.00
12/14/2009	DFO	Client Administration 2nd Quarter	175.00	0.5	87.50
12/14/2009	DFO	Alvarez & Marsal 2nd Quarter	175.00	0.1	17.50
12/14/2009	DFO	Peter J Solomon 2nd Quarter	175.00	0.2	35.00
12/14/2009	DFO	Gibson Dunn & Crutcl 2nd Quarter	175.00	3.1	542.50
12/14/2009	DFO	Peter J Solomon 2nd Quarter	175.00	0.2	35.00
12/14/2009	DFO	Alvarez & Marsal 2nd Quarter	175.00	0.2	35.00
12/14/2009	DFO	Young Conaway Starc 2nd Quarter	175.00	0.2	35.00
12/14/2009	DFO	Gibson Dunn & Crutcl 2nd Quarter	175.00	0.3	52.50
12/14/2009	DFO	Client Administration 1st Quarter	175.00	0.1	17.50
12/14/2009	DFO	Young Conaway Starc 2nd Quarter	175.00	0.7	122.50
12/15/2009	DFO	Arent Fox LLP 2nd Quarter	175.00	0.2	35.00
12/15/2009	DFO	Alvarez & Marsal 2nd Quarter	175.00	0.5	87.50
12/15/2009	DFO	Pricewaterhousecoop 2nd Quarter	175.00	1.2	210.00
12/15/2009	DFO	Client Administration 2nd Quarter	175.00	0.2	35.00
12/15/2009	DFO	Benesch Friedlander 2nd Quarter	175.00	0.8	140.00
12/15/2009	DFO	Peter J Solomon 2nd Quarter	175.00	0.2	35.00
12/15/2009	DFO	KPMG LLP 2nd Quarter	175.00	0.7	122.50
12/15/2009	DFO	Arent Fox LLP 2nd Quarter	175.00	0.8	140.00
12/15/2009	DFO	Arent Fox LLP 2nd Quarter	175.00	1.1	192.50
12/15/2009	DFO	Alvarez & Marsal 2nd Quarter	175.00	2.7	472.50
12/16/2009	DFO	KPMG LLP 2nd Quarter	175.00	0.6	105.00
12/16/2009	DFO	Arent Fox LLP 2nd Quarter	175.00	0.2	35.00
12/16/2009	DFO	Peter J Solomon 2nd Quarter	175.00	0.2	35.00
12/16/2009	DFO	Exec Sounding Board 2nd Quarter	175.00	0.1	17.50
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12/16/2009	DFO	Arent Fox LLP 2nd Quarter	175.00	0.4	70.00
12/16/2009	DFO	Arent Fox LLP 2nd Quarter	175.00	0.5	87.50
12/16/2009	DFO	Pricewaterhousecoop 2nd Quarter	175.00	0.1	17.50
12/16/2009	DFO	KPMG LLP 2nd Quarter	175.00	1.1	192.50
12/16/2009	DFO	Peter J Solomon 2nd Quarter	175.00	1.8	315.00
12/16/2009	DFO	Arent Fox LLP 2nd Quarter	175.00	1.1	192.50
12/17/2009	DFO	KPMG LLP 2nd Quarter	175.00	0.2	35.00
12/17/2009	DFO	Arent Fox LLP 2nd Quarter	175.00	0.1	17.50
12/17/2009	DFO	KPMG LLP 2nd Quarter	175.00	0.1	17.50
				29.80	5,215.00

Payment Remittance Address:

Direct Fee Review LLC
5068 W. Plano Parkway, Suite 300
Plano, TX 75093

FEIN: 27-0822707

Invoice to:
Building Materials Holding Corp
Attn Paul S. Street
720 Park Blvd, Ste 200
Boise, ID 83712

Invoice Date: 1/6/2010
Invoice Number: 1002-1209
Project: Building Materials Holding Corp
Bankruptcy Fee Audit

<u>Date</u>	<u>Staff</u>	<u>Description</u>		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
For Services 12/01/09 Through 12/17/09							
12/1/2009	WJD	Pricewaterhousecoop	Interim Fee Application	Update and revise report	175.00	1.0	175.00
12/2/2009	WJD	Benesch Friedlander	Interim Fee Application	Update and revise report	175.00	0.5	87.50
12/2/2009	WJD	Pricewaterhousecoop	Interim Fee Application	Distribute report	175.00	0.3	52.50
12/3/2009	WJD	Exec Sounding Board	Monthly Fee Application	Draft Final Report	175.00	1.0	175.00
12/3/2009	WJD	Exec Sounding Board	Interim Fee Application	Distribute report	175.00	0.6	105.00
12/7/2009	WJD	Client Administration	Client Docket	Review Document	175.00	0.5	87.50
12/7/2009	WJD	Client Administration	Client Docket	Update data base	175.00	0.2	35.00
12/7/2009	WJD	Arent Fox LLP	Data base Management	Update data base	175.00	0.1	17.50
12/7/2009	WJD	Gibson Dunn & Crutcl	Data base Management	Update data base	175.00	0.1	17.50
12/7/2009	WJD	Young Conaway Starc	Data base Management	Update data base	175.00	0.1	17.50
12/7/2009	WJD	Pricewaterhousecoop	Data base Management	Update data base	175.00	0.1	17.50
12/7/2009	WJD	Alvarez & Marsal	Data base Management	Update data base	175.00	0.1	17.50
12/7/2009	WJD	Benesch Friedlander	Data base Management	Update data base	175.00	0.1	17.50
12/7/2009	WJD	Exec Sounding Board	Data base Management	Update data base	175.00	0.1	17.50
12/7/2009	WJD	Peter J Solomon	Data base Management	Update data base	175.00	0.1	17.50
12/7/2009	WJD	KPMG LLP	Data base Management	Update data base	175.00	0.1	17.50
12/7/2009	WJD	Young Conaway Starc	Monthly Fee Application	Review Documents	175.00	2.0	350.00
12/7/2009	WJD	Young Conaway Starc	Monthly Fee Application	Update and Revise Checklist	175.00	0.1	17.50
12/7/2009	WJD	Young Conaway Starc	Monthly Fee Application	Draft Memos	175.00	1.4	245.00
12/8/2009	WJD	Peter J Solomon	Interim Fee Application	Draft Final Report	175.00	0.5	87.50
12/8/2009	WJD	Peter J Solomon	Interim Fee Application	Distribute report	175.00	0.6	105.00
12/8/2009	WJD	Young Conaway Starc	Monthly Fee Application	Review Document	175.00	0.4	70.00
12/8/2009	WJD	Young Conaway Starc	Monthly Fee Application	Update and Revise Checklist	175.00	0.1	17.50
12/9/2009	WJD	Client Administration	Client Docket	Review Document	175.00	0.3	52.50
12/11/2009	WJD	Client Administration	Client Docket	Download & Review	175.00	0.2	35.00
12/11/2009	WJD	DFR	Monthly Fee Application	Draft First Documents	175.00	1.0	175.00
12/11/2009	WJD	DFR	Monthly Fee Application	Update and revise fee app	175.00	1.0	175.00
12/11/2009	WJD	DFR	Monthly Fee Application	Prepare and Transmit	175.00	1.0	175.00
12/11/2009	WJD	Peter J Solomon	Interim Fee Application	Update and revise report	175.00	0.7	122.50
12/13/2009	WJD	Client Administration	Data base Management	Update and Revise Data base	175.00	0.1	17.50
12/13/2009	WJD	Client Administration	Client Docket	Review Document	175.00	0.1	17.50
12/13/2009	WJD	Young Conaway Starc	Monthly Fee Application	Review Document	175.00	1.0	175.00
12/13/2009	WJD	Young Conaway Starc	Monthly Fee Application	Draft Memo	175.00	0.2	35.00
12/13/2009	WJD	Young Conaway Starc	Monthly Fee Application	Update and Revise Checklist	175.00	0.2	35.00
12/13/2009	WJD	Young Conaway Starc	Monthly Fee Application	Update data base	175.00	0.1	17.50
12/14/2009	WJD	DFR	Interim Fee Application	Review Document	175.00	0.2	35.00
12/14/2009	WJD	Young Conaway Starc	Monthly Fee Application	Review Responses	175.00	0.1	17.50
12/14/2009	WJD	Young Conaway Starc	Monthly Fee Application	Update and revise report	175.00	0.2	35.00
12/15/2009	WJD	Peter J Solomon	Monthly Fee Application	Review Document	175.00	1.0	175.00
12/15/2009	WJD	Pricewaterhousecoop	Monthly Fee Application	Review Document	175.00	0.7	122.50
12/16/2009	WJD	KPMG LLP	Interim Fee Application	Review Report	175.00	0.3	52.50
12/16/2009	WJD	Exec Sounding Board	Monthly Fee Application	Obtain and Record Document	175.00	0.1	17.50
12/16/2009	WJD	Client Administration	Client Docket	Review Document	175.00	0.2	35.00
12/16/2009	WJD	Client Administration	Data base Management	Update and Revise Data base	175.00	0.7	122.50
12/16/2009	WJD	Pricewaterhousecoop	Monthly Fee Application	Review Document	175.00	1.1	192.50
12/16/2009	WJD	Benesch Friedlander	Monthly Fee Application	Review Document	175.00	1.0	175.00
12/17/2009	WJD	Client Administration	Fee Hearing	Travel to Wilmington	87.50	1.5	131.25
12/17/2009	WJD	Gibson Dunn & Crutcl	Fee Hearing	Prepare and attend	175.00	5.0	875.00
12/17/2009	WJD	Client Administration	Fee Hearing	Travel from Wilmington	87.50	1.5	131.25
						29.60	\$ 4,917.50
CORRECTION FOR INVOICE ERROR DATED 10/30/09					175.00	(1.00)	(175.00)
Total						58.40	\$ 9,957.50

Payment Remittance Address: Direct Fee Review LLC
 5068 W. Plano Parkway, Suite 300
 Plano, TX 75093

FEIN: 27-0822707

Invoice to:
 Building Materials Holding Corp
 Attn Paul S. Street
 720 Park Blvd, Ste 200
 Boise, ID 83712

Invoice Date: 1/6/2010
 Invoice Number: 1002-1209
 Project: Building Materials Holding Corp
 Bankruptcy Fee Audit

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
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For Services 12/01/09 Through 12/17/09

Cost Reimbursement:					
<u>Date</u>	<u>Description</u>	<u>Count</u>		<u>Rate</u>	<u>Amount</u>
12/2/2009	Postage	7			8.37
12/2/2009	Supplies	7	\$	0.31	2.17
12/2/2009	Photocopies	84	\$	0.10	8.40
12/4/2009	Postage	7			7.35
12/4/2009	Supplies	7	\$	0.31	2.17
12/4/2009	Photocopies	42	\$	0.10	4.20
12/11/2009	Postage	7			9.39
12/11/2009	Supplies	7	\$	0.31	2.17
12/11/2009	Photocopies	119	\$	0.10	11.90
	Travel to hearing				
12/17/2009	Tolls	1			3.00
12/17/2009	Mileage	130	\$	0.55	71.50
12/17/2009	Parking	1			11.00
Total Costs					\$ 141.62

Please remit to:	Invoice Total:	\$ 10,099.12
Direct Fee Review LLC WJ Dryer 5068 W. Plano Parkway, Suite 300 Plano, TX 75093		

Outstanding invoices:						
	<u>Fees</u>	<u>20 Percent Holdback</u>	<u>80 Percent Payable</u>	<u>Costs</u>	<u>Armt Due</u>	
1002-1109	\$ 14,175.00	\$ 2,835.00	\$ 11,340.00	\$ 18.94	\$ 11,358.94	
1002-1209	\$ 9,957.50	\$ 1,991.50	\$ 7,966.00	\$ 141.62	\$ 8,107.62	
TOTAL	\$ 24,132.50	\$ 4,826.50	\$ 19,306.00	\$ 160.56	\$ 19,466.56	

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

BUILDING MATERIALS HOLDING
CORPORATION, *et al.*,¹

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 January 7, 2010, she caused (i) a copy of the **Second Monthly and Final Fee Application of Direct Fee Review LLC for Allowance of Compensation and Reimbursement of Expenses for the Monthly Period from December 1, 2009 Through December 17, 2009 and the Final Period from October 30, 2009 Through December 17, 2009** (the "Application") to be served as indicated upon the parties identified in Exhibit A and (ii) a copy of the **Notice of Application** to be served as indicated upon the parties identified in Exhibit B.


Casey S. Cathcart

SWORN TO AND SUBSCRIBED before me this 7th day of January, 2010.



Notary Public

My Commission Expires:

ANGELA M. COLSON

NOTARY PUBLIC

STATE OF DELAWARE

My commission expires Aug. 31, 2011

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.

EXHIBIT A

BUILDING MATERIALS HOLDING CORPORATION
FEE APPLICATION NOTICE PARTIES
1/7/2010

W. Joseph Dryer, CPA, CIRA
Don F. Oliver, CPA, CA, CTA
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EXHIBIT B

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