

**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
)	
)	
)	
)	
)	(Waiver of Local Rule Requested)

**SUMMARY OF SIXTH MONTHLY APPLICATION OF
PRICEWATERHOUSECOOPERS LLP FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS TAX
ADVISOR TO THE DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD
FROM DECEMBER 1, 2009 THROUGH DECEMBER 17, 2009**

AND

**FINAL FEE APPLICATION OF PRICEWATERHOUSECOOPERS LLP FOR
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND FOR REIMBURSEMENT OF EXPENSES**

Name of Applicant:	PricewaterhouseCoopers LLP ("PwC")
Authorized to provide professional services to:	Debtors and debtors-in-possession
Date of Retention:	Order retaining PwC <i>nunc pro tunc</i> to June 16, 2009 entered on July 16, 2009
Period for which compensation and reimbursement are sought:	December 1, 2009 through December 17, 2009 (the "Fee Period")
Amount of Compensation sought as actual, reasonable, and necessary:	\$73,140.00 (80% of \$91,425.00)
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$248.93

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.

Final Period for which compensation and reimbursement are sought:	June 16, 2009 through December 17, 2009 ("the Final Fee Period")
Amount of Final Compensation sought as actual, reasonable, and necessary:	\$1,008,070.00
Amount of Final Expense Reimbursement sought as actual, reasonable, and necessary:	\$ 370.34

This is a(n): X monthly ___ interim X final application.

The total time expended for fee application preparation is approximately 25.5 hours and the corresponding compensation requested is approximately \$7,830.00.

SUMMARY OF PREVIOUSLY FILED FEE APPLICATIONS

App No	App Date [Dkt No]	Filing Period	Fees Requested	Expenses Requested	CNO Date [Dkt No]	Fees Approved	Expenses Approved	Approved Reduction
1	08/25/2009 [523]	06/16/2009-07/31/2009	\$247,111.00	\$0.00	9/11/09 [595]	\$247,111.00	\$0.00	\$0.00
2	09/21/2009 [651]	08/01/2009-08/30/2009	\$122,313.00	\$0.00	10/8/2009 [730]	\$122,313.00	\$0.00	\$0.00
3	10/30/2009 [802]	09/01/2009-09/30/2009	\$224,618.50	\$121.41	11/18/09 [954]	\$224,618.50	\$121.41	\$0.00
4	12/03/2009 [1062]	10/01/2009-10/31/2009	\$158,630.00	\$0.00	12/22/09 [1197]	\$158,630.00	\$0.00	\$0.00
5	12/07/09 [1085]	11/1/2009-11/30/2009	\$163,672.50	\$0.00	12/18/09 [1212]	\$163,672.50	\$0.00	\$0.00
Total			\$916,345.00	\$121.41		\$916,345.00	\$121.41	\$0.00

This is the Sixth Monthly Fee Application filed by PricewaterhouseCoopers LLP.

FEE PERIOD - SUMMARY

SUMMARY BY PROJECT

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	145.10	\$58,610.00
Income Tax Compliance	51.70	\$24,985.00
Subtotal - Tax Advisory Services	196.80	\$83,595.00
Bankruptcy Requirements and Obligations		
Monthly, Interim and Final Fee Applications	25.50	\$7,830.00
Subtotal - Bankruptcy Requirements and Obligations	25.50	\$7,830.00
Total Hours and Compensation	222.30	\$91,425.00

HOURLY FEE SERVICES

Professional by Billing Category	Position	Rate	Hour	Total Compensation
Tax Advisory Services				
George A Famalett	Partner	\$780	14.00	\$10,920.00
Patricia W Pellervo	Partner	\$780	1.00	\$780.00
Roger A Feusier	Partner	\$780	20.50	\$15,990.00
Thomas Wade Wilson	Managing Director	\$600	2.50	\$1,500.00
Bret H Balonick	Director	\$550	14.00	\$7,700.00
Darryl C Delmonico	Director	\$550	3.00	\$1,650.00
Helen Poplock	Director	\$550	7.00	\$3,850.00
Matthew A Mandel	Director	\$450	12.30	\$5,535.00
Scott H Rabinowitz	Director	\$525	1.30	\$682.50
Chad Justin Gumm	Manager	\$450	1.20	\$540.00
Derek Nerland	Manager	\$450	3.90	\$1,755.00
Paul Baldrige Klopping	Senior Associate	\$350	15.50	\$5,425.00
Sean C Pheils	Senior Associate	\$350	9.30	\$3,255.00
Tiffany Kit-ling Chu	Senior Associate	\$350	17.00	\$5,950.00
Brittany Bruegel	Associate	\$225	6.00	\$1,350.00
Daniel O Cavazos	Associate	\$225	14.50	\$3,262.50
Paul J Crosbie	Associate	\$250	33.00	\$8,250.00
Wei Chuan Chung	Associate	\$250	20.80	\$5,200.00
Subtotal - Tax Advisory Services			196.80	\$83,595.00
Bankruptcy Requirements and Obligations				
Roger A Feusier	Partner	\$780	1.50	\$1,170.00
Andrea Clark Smith	Director (Bankruptcy)	\$550	2.50	\$1,375.00
Tiffany Kit-ling Chu	Senior Associate	\$350	1.50	\$525.00
Erin E. Brandt	Senior Associate (Bankruptcy)	\$290	6.50	\$1,885.00
Wei Chuan Chung	Associate	\$250	9.50	\$2,375.00
Fannie Kurniawan	Paraprofessional (Bankruptcy)	\$125	4.00	\$500.00
Subtotal - Bankruptcy Requirements and Obligations			25.50	\$7,830.00
Total Hours and Compensation			222.30	\$91,425.00

EXPENSE SUMMARY

Transaction Type	Total Expenditures
Income Tax Consulting	
Meals	\$51.63
Mileage Allowance	\$123.20
Public/ground transportation	\$74.10

Subtotal - Income Tax Consulting	\$248.93
Total Expenditures	\$248.93

FINAL FEE PERIOD

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	1,391.70	\$874,214.00
Income Tax Compliance	419.10	\$147,715.00
Actuarial Evaluation and Other Matters	200.80	\$91,182.00
Subtotal - Tax Advisory Services	2,011.60	\$961,254.00
Bankruptcy Requirements and Obligations		
Employment Applications and Other Court Filings	19.20	\$13,109.00
Monthly, Interim and Final Fee Applications	104.30	\$33,707.00
Subtotal - Bankruptcy Requirements and Obligations	123.50	\$46,618.00
Total Hours and Compensation	2,135.10	\$1,008,070.00

SUMMARY BY PROJECT AND PROFESSIONAL

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Tax Advisory Services				
Brian A Jones	Partner	\$625	4.00	\$2,500.00
George A Famalett	Partner	\$780	24.00	\$18,720.00
Jack A Abraham	Partner	\$780	2.50	\$1,950.00
Jim Banks	Partner	\$780	4.00	\$3,120.00
Patricia W Pellervo	Partner	\$780	13.20	\$10,296.00
Paul C. Perry	Partner	\$780	1.00	\$780.00
Roger A Feusier	Partner	\$780	350.20	\$273,156.00
Susana E Noles	Partner	\$780	1.00	\$780.00
Andrea M Dudek	Managing Director	\$650	9.00	\$5,850.00
Kevin L Wick	Managing Director	\$600	92.00	\$55,200.00
Martin E Staehlin	Managing Director	\$600	2.50	\$1,500.00
Michael A Urban	Managing Director	\$600	6.00	\$3,600.00
Thomas Wade Wilson	Managing Director	\$600	35.00	\$21,000.00
Bret H Balonick	Director	\$550	405.50	\$223,025.00
Darryl C Delmonico	Director	\$550	17.00	\$9,350.00
Eran J Liron	Director	\$450	1.00	\$450.00
Helen Poplock	Director	\$550	7.00	\$3,850.00
Jinn-Feng Lin	Director	\$550	5.00	\$2,750.00

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Joseph F Maselli	Director	\$550	2.50	\$1,375.00
Kathy Freeman	Director	\$450	0.50	\$225.00
Matthew A Mandel	Director	\$450	52.70	\$23,715.00
Scott H Rabinowitz	Director	\$525	1.30	\$682.50
Susan C Baadsgaard	Director	\$550	4.00	\$2,200.00
Chad Justin Gumm	Manager	\$450	78.20	\$35,190.00
Derek Nerland	Manager	\$450	27.60	\$12,420.00
Emily J Smith	Manager	\$450	1.00	\$450.00
Raymond John Esquivel	Manager	\$450	1.50	\$675.00
Sean M O'Neill	Manager	\$450	1.50	\$675.00
Stephen J Higgins	Manager	\$440	0.80	\$352.00
Chi Ling Chiu	Senior Associate	\$295	84.00	\$24,780.00
Paul Baldrige Klopping	Senior Associate	\$350	135.50	\$47,425.00
Robert Ellis Morton Flowers	Senior Associate	\$350	58.60	\$20,510.00
Sean C Pheils	Senior Associate	\$350	9.30	\$3,255.00
Tiffany Kit-ling Chu	Senior Associate	\$350	106.00	\$37,100.00
Ali Bakhshandehfard	Associate	\$250	10.00	\$2,500.00
Brittany Bruegel	Associate	\$225	40.00	\$9,000.00
Chyan Wong	Associate	\$225	1.80	\$405.00
Daniel O Cavazos	Associate	\$225	15.50	\$3,487.50
Joanne Koh Ticsay	Associate	\$250	0.70	\$175.00
Kazue Mary Nojima	Associate	\$250	38.10	\$9,525.00
Min Kyung Kim	Associate	\$250	0.20	\$50.00
Minna Suh	Associate	\$250	45.10	\$11,275.00
Nienh T Ho	Associate	\$215	10.00	\$2,150.00
Paul J Crosbie	Associate	\$250	221.20	\$55,300.00
Rakhil Bhalla	Associate	\$250	33.50	\$8,375.00
Robert P Salas	Associate	\$225	5.80	\$1,305.00
Wei Chuan Chung	Associate	\$250	20.80	\$5,200.00
Cynthia Choi Law	Paraprofessional	\$150	24.00	\$3,600.00
Subtotal - Tax Advisory Services			2,011.00	\$961,254.00
Bankruptcy Requirements and Obligations				
Roger A Feusier	Partner	\$780	5.00	\$14,274.00
Bret H Balonick	Director	\$550	4.50	\$3,850.00
Andrea Clark Smith	Director (Bankruptcy)	\$550	8.10	\$5,160.00
Andrea Clark Smith	Manager (Bankruptcy)	\$400	9.50	\$3,800.00
Robert Ellis Morton Flowers	Senior Associate	\$350	5.00	\$1,750.00
Tiffany Kit-ling Chu	Senior Associate	\$350	1.50	\$525.00
Erin E. Brandt	Senior Associate (Bankruptcy)	\$290	40.80	\$11,832.00
Subashi M Stendahl	Associate	\$225	0.20	\$45.00
Wei Chuan Chung	Associate	\$250	9.50	\$2,375.00

Erin Swisher Orth	Paraprofessional	\$150	1.00	\$150.00
Fannie Kurniawan	Paraprofessional (Bankruptcy)	\$125	6.50	\$812.50
Juan Antonio Rosa	Paraprofessional (Bankruptcy)	\$125	12.70	\$1,587.50
Subtotal - Bankruptcy Requirements and Obligations			123.50	\$46,816.00
Total Hours and Compensation			2,135.10	\$1,008,070.00

EXPENSE SUMMARY

Transaction Type	Total Expenditures
Meals	\$78.04
Mileage Allowance	\$123.20
Parking	\$32.00
Public/ground transportation	\$112.10
Courier	\$25.00
Total Expenditures	\$370.34

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

IN RE:)	
)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, et al.,²)	Case No. 09-12074 (KJC)
Debtors.)	Jointly Administered
)	
)	
)	
)	(Waiver of Local Rule Requested)

**SIXTH MONTHLY APPLICATION OF PRICEWATERHOUSECOOPERS LLP
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND FOR REIMBURSEMENT OF EXPENSES AS TAX ADVISORS TO THE
DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD
FROM DECEMBER 1, 2009 THROUGH DECEMBER 17, 2009**

AND

**FINAL FEE APPLICATION OF PRICEWATERHOUSECOOPERS LLP FOR
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND FOR REIMBURSEMENT OF EXPENSES**

PricewaterhouseCoopers LLP ("PwC"), tax advisor for the above-captioned debtors and debtors in possession (collectively, "Building Materials Holding Corporation" or the "Debtors"), submits this fifth monthly fee application (the "Application")³ for the period from December 1, 2009 through December 17, 2009 seeking (i) compensation in the amount of \$91,425.00 for the

² 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.

³ The Debtors submit this Application pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Order Authorizing the Debtors to Retain and Employ PricewaterhouseCoopers, LLP as Tax Advisor Nunc Pro Tunc to the Petition Date, and Waiving Certain Requirements of Local Rule 2016-2 [Docket No. 245] (the "Retention Order"), the Order Pursuant to Sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016 Implementing Certain Procedures for the Interim Compensation and Reimbursement of Professionals, dated July 15, 2009 [Docket No. 201] (the "Interim Compensation Order") and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules").

reasonable and necessary tax advisory services PwC rendered to the Debtors during the Fee Period; and (ii) reimbursement for the actual and necessary expense PwC incurred during the fee period in the amount of \$248.93; (iii) payment of the unpaid amount of such fees and expenses, and seeks final allowance of compensation in the amount of \$1,008,070.00 and actual and necessary expenses in the amount of \$370.34 for a total allowance of \$1,008,440.34 (the "Final Amount"), and payment of the unpaid of such fees and expense, for the period June 16, 2009 through December 17, 2009 (the "Final Period") (the "Application"). In support of this Application, PwC respectfully states as follows:

1. On July 15, 2009, this Court entered the Interim Compensation Order. Pursuant to the procedures set forth in the Interim Compensation Order, professionals may request monthly compensation and reimbursement, and the Notice Parties (as defined in the Interim Compensation Order) may object to such requests. If an objection to a professional's request is not filed and served by the Objection Deadline, the Professional shall file a certificate of no objection with the Court, after which the Debtors shall be authorized to pay each Professional the Actual Interim Payment equal to the lesser of (i) 80% of the fees and 100% of the expenses requested in the Monthly Fee Application (the "Maximum Monthly Payment") or (ii) 80% of the fees and 100% of the expenses not subject to an objection.

- a) On August 24, 2009, PwC submitted its first monthly fee statement for services and expenditures incurred from June 16, 2009 through July 31, 2009, requesting \$247,411.00 in fees, less prepetition retainer, \$151,857.00, and \$0.00 in expenditures ("First Monthly Fee Application").
- b) On September 21, 2009, PwC submitted its second monthly fee statement for services and expenditures incurred from August 1, 2009 through August 30, 2009, requesting \$122,313.00 in fees, and \$0.00 in expenditures ("Second Monthly Fee Application").

- c) On October 30, 2009, PwC submitted its third monthly fee statement for services and expenditures incurred from September 1, 2009 through September 31, 2009, requesting \$224,618.50 in fees, and \$121.41 in expenditures ("Third Monthly Fee Application").
- d) On December 2, 2009, PwC submitted its fourth monthly fee statement for services and expenditures incurred from October 1, 2009 through October 31, 2009, requesting \$158,630.50 in fees, and \$0.00 in expenditures ("Fourth Monthly Fee Application").
- e) On December 7, 2009, PwC submitted its fifth monthly fee statement for services and expenditures incurred from November 1, 2009 through November 30, 2009, requesting \$163,672.50 in fees, and \$0.00 in expenditures ("Fifth Monthly Fee Application").

2. The previously filed monthly fee applications were granted interim allowance and payment at the January 5, 2010 hearing.

3. PwC is filing the attached fee statement (the "Statement") for compensation for professional services rendered and reimbursement of disbursements made in these cases during the Fee Period. The Statement contains detailed time logs describing the actual and necessary services provided by PwC for the hourly services during the Fee Period, as well as other detailed information required to be included in fee applications. The Statement is comprised of several exhibits which are attached hereto as:

- Exhibit A, provides a summary of the hours and compensation by project;
- Exhibit B, provides the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested; and
- Exhibit C, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity;
- Exhibit D, provides the expenditures incurred by type; and
- Exhibit D-1, provides the details of the expenditures incurred by date, includes the vendor and description.

REASONABLE AND NECESSARY SERVICES RENDERED BY PWC DURING THE FEE PERIOD

4. This is the sixth monthly application for interim compensation that PwC has filed

with the Court in these chapter 11 cases. The following itemization breaks down the services:

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	145.10	\$58,610.00
Income Tax Compliance	51.70	\$24,985.00
Subtotal - Tax Advisory Services	196.80	\$83,595.00
Bankruptcy Requirements and Obligations		
Monthly, Interim and Final Fee Applications	25.50	\$7,830.00
Subtotal - Bankruptcy Requirements and Obligations	25.50	\$7,830.00
Total Hours and Compensation	222.30	\$91,425.00

A. SERVICES RENDERED - TAX ADVISORY SERVICES

5. During the Fee Period, PwC continued to provide support with respect to state tax compliance requirements resulting from the IRS assessment for the 2005 through 2008 taxable years. Also, during this period resolution was achieved with respect to the IRS proof of claim pertaining to the Joint Committee Review of examination changes and refund amount received. PwC performed research and analysis regarding potential impacts of deconsolidation of the federal consolidated income tax group potentially resulting from proposed reorganization plans. PwC further analyzed accounting methods to maximize the loss carryback amount, including treatment of professional fees incurred during bankruptcy and their tax treatment, review of inventory specific methods, and overall tax accrual methods. PwC performed research and analysis regarding potential changes to the legal entity structure of BMHC and the impact on state and federal taxes. PwC additionally participated in calls with BMHC management and creditor advisors regarding maximization of tax attributes and cash tax position upon emergence from bankruptcy. PwC also provided assistance with regard to analysis of bridge financing proposals, including calls with the potential lender and analysis of contractual language for tax issues. PwC also provided guidance and consultations regarding loss recognition relating to the

shut down or sale of operations or disposition of operations prior to December 31, 2009.

B. SERVICES RENDERED - BANKRUPTCY REQUIREMENTS AND OBLIGATIONS

6. Monthly, Interim and Final Fee Application - PwC professionals performed consultations regarding appropriate daily time disclosure of work performed and expenses incurred and additional considerations for the review of all time and expenses prior to being submitted to the Court for reimbursement, as well as preparation of the fourth and fifth monthly fee application (October 1, 2009 through October 31, 2009 and November 1, 2009 through November 30, 2009). PwC also worked with the fee auditor for the interim report.

7. PwC charged and now requests those fees that are reasonable and customary in this marketplace for similar chapter 11 cases. The compensation structure (e.g. fixed-fee and hourly rates) and the summaries provided represent customary fees and rates that are routinely billed to PwC's many clients. Based on the compensation structure and the services performed by each individual during the Fee Period, the total reasonable value of such services rendered during the Fee Period is \$91,425.00. PwC tax and advisory professionals expended a total of 222.30 hours working on these chapter 11 cases during the Fee Period. PwC's blended hourly rate for the services provided during the Fee Period is \$411.27. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of these chapter 11 cases; (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 the Bankruptcy Code.

8. In addition, the Statement: (a) identifies the individuals who rendered services in each subject matter (as defined below); (b) describes each activity or service that each individual

performed; and (c) states the number of hours (in half-hour increments, as approved in the Retention Order) spent by each individual providing the hourly services.

9. To the best of PwC's knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, Local Rule 2016-2 and the Interim Compensation Order.

RELIEF REQUESTED RETENTION AND CONTINUING DISINTERESTEDNESS OF PwC

10. The Retention Order authorized the Debtors to retain PwC as its tax advisor effective as of the Petition Date in connection with these chapter 11 cases and all related matters. The Debtors are authorized to compensate PwC in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the U.S. Trustee and such other procedures as may be fixed by order of the Court.

11. Except as otherwise disclosed in the *Declaration of Roger A. Feusier in Support of Debtors' Application Pursuant to Sections 327(a) And 328(a) of the Bankruptcy Code For an Order Authorizing the Debtors to Retain and Employ PricewaterhouseCoopers LLP as Tax Advisor Nunc Pro Tunc to the Petition Date, and Waiving Certain Requirements of Local Rule 2016-2* (the "Declaration") filed on June 26, 2009 [Docket No.101], to the best of PwC's knowledge, PwC does not hold or represent any interest adverse to the Debtors or their estates and is a disinterested person as defined in section 101(14) of the Bankruptcy Code.

12. PwC may have represented, may currently represent or in the future may represent parties in interest in connection with matters unrelated to the Debtors in these chapter 11 cases. PwC disclosed its connections to parties in interest that it has been able to ascertain

using its reasonable efforts in the Declaration. If PwC becomes aware of material new information related to these chapter 11 cases, PwC will file a supplemental declaration with the Court.

13. During the Fee Period, PwC performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person.

14. Except as provided herein or in the application to retain PwC, PwC has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with these chapter 11 cases.

15. Pursuant to Bankruptcy Rule 201(b), PwC has not shared , nor has PwC agreed to share (a) any compensation it received or may received with another person other than with the partners, counsel and associates of PwC or (b) any compensation another person or party received or may receive.

REPRESENTATIONS

16. Although every effort has been made to include all fees and expenses incurred during the Fee Period, some fees and expenses might not be included in this Application due to delays caused by accounting and processing time and receipt of invoices for expenses and/or preparation of the fee application during the Fee Period. PwC reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Interim Compensation Order and any other orders of the Court.

FINAL FEE PERIOD

17. Additionally by this Application, PwC seeks final allowance of \$1,008,070.00 in fees for services rendered during the Final Period, representing 2,135.10 hours of professional and paraprofessional time. PricewaterhouseCoopers also seeks reimbursement for actual and necessary expenses incurred in the amount of \$370.34 for the Final Fee Period.

18. Pursuant to the Interim Compensation Order, PwC has previously distributed its Interim Fee Application and corresponding Monthly Fee Statements for compensation for professional services rendered and reimbursement of disbursements made in these cases during the Final Fee Period:

- a) PwC submitted its first interim fee application to the Court on September 21, 2009, requesting interim approval of compensation, totaling \$369,724.00, and reimbursement of expenses incurred, totaling \$0.00 [Docket No. 654]. This fee request was granted by the court on January 5, 2010 [Docket No. 1262]
- b) PwC submitted its second interim fee application to the Court on December 16, 2009, requesting interim approval of compensation, totaling \$546,921.00, and reimbursement of expenses incurred, totaling \$121.41 [Docket No. 1175]. This fee request was granted by the court on January 5, 2010 [Docket No. 1263]
- c) This Application represents the remaining fees and expenditures request for services incurred from December 1, 2009 through December 17, 2009, requesting interim approval of compensation, totaling \$91,425.00, and reimbursement of expenses incurred, totaling \$248.93.

19. In summary, by this Application, PwC requests interim payment of compensation for fees and expenses in the total amount of \$73,388.93 consisting of: (a) \$73,140.00 which is 80% of the fees, \$91,425.00 incurred by the Debtors for reasonable and necessary professional services rendered by PwC; and (b) \$248.93 for actual and necessary costs and expenses.

WHEREFORE, PwC respectfully requests that the Court approves the interim allowance to be made to PwC for the Interim Period in the sum of \$91,425.00, as compensation for

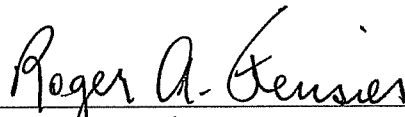
necessary professional services rendered, and the sum of \$248.93, for reimbursement of actual necessary costs and expenses, for a total of \$91,673.96; that the Debtors be authorized and directed to pay to PwC the outstanding amount of such sums; and for such other and further relief as may be just and proper.

WHEREFORE PricewaterhouseCoopers respectfully requests final approval and payment of (a) Compensation for professional services rendered as tax advisor for the Debtors in the sum of \$1,008,070.00 incurred during the Final Period, (b) reimbursement of actual and necessary expenses incurred in the amount of \$370.34 during the Final Period; and (c) such other and further relief as this Court may deem just and proper.

WHEREFORE, PwC requests that it be allowed reimbursement for its fees and expenses incurred during the Fee Period and that such fees and expenses be paid as administrative expenses of the Debtors' estates.

Dated: January 18, 2010

PRICEWATERHOUSECOOPERS LLP



Roger A. Feusier
Three Embarcadero Center
San Francisco, CA 94111-4004
Telephone (415) 498-6060
Facsimile (813) 329-1809
Tax Advisor for the Debtors and Debtors in Possession

Schedule of Exhibits - Fee Period

SERVICES RENDERED

- Exhibit A, provides a summary of the hours and compensation by project;

SERVICES RENDERED - HOURLY RATE BASED FEES

- Exhibit B, provides the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested;
- Exhibit C, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity;
- Exhibit D, provides the expenditures incurred by type; and
- Exhibit D-1, provides the details of the expenditures incurred by date, includes the vendor and description.

**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

Objection Deadline for Monthly Application:

February 3, 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 **Sixth Monthly and Final Application of PricewaterhouseCoopers LLP for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Advisor to the Debtors and Debtors in Possession for the Interim Period from December 1, 2009 Through December 17, 2009 and the Final Period from June 16, 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 \$91,425.00 and expenses in the amount of \$248.93 for the period from December 1, 2009 to December 17, 2009 (the "Interim Fee Period") and final allowance of fees in the amount of \$1,008,070.00 and expenses in the amount of \$370.34 for the period from June 16, 2009 to December 17, 2009 (the "Final Fee Period").

PLEASE TAKE FURTHER NOTICE that objections to the Application as it pertains to the Interim Fee Period, if any, must be filed on or before **February 3, 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 “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 “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, ID 83712 (Attn.: Paul S. Street); (ii) counsel to the Debtors: (a) Gibson, Dunn & Crutcher LLP, 200 Park Avenue, New York, NY 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, DE 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, DE 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. Giaino and Katie A. Lane) and (b) Benesch, Friedlander, Coplan & Aronoff LLP, 222 Delaware Avenue, Suite 801, Wilmington, DE 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, CA 94105 (Attn.: Kevin B. Fisher) and (b) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, DE 19801 (Attn.: Paul N. Heath).

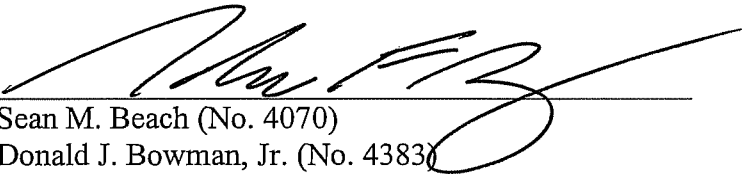
PLEASE TAKE FURTHER NOTICE THAT PURSUANT TO THE ORDER ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR PROFESSIONALS [DOCKET NO. 201], IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURE, THE DEBTORS WILL BE AUTHORIZED TO PAY 80% OF THE REQUESTED INTERIM FEES AND 100% OF THE REQUESTED INTERIM EXPENSES FOR THE INTERIM 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 19, 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 REORGANIZED DEBTORS

PricewaterhouseCoopers LLP - Tax Advisor

Summary of Hours and Compensation by Project

For the Period December 1, 2009 through December 17, 2009 -

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	145.10	\$58,610.00
Income Tax Compliance	51.70	\$24,985.00
Subtotal - Tax Advisory Services	196.80	\$83,595.00
Bankruptcy Requirements and Obligations		
Monthly, Interim and Final Fee Applications	25.50	\$7,830.00
Subtotal - Bankruptcy Requirements and Obligations	25.50	\$7,830.00
Total Hours and Compensation	222.30	\$91,425.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074) Exhibit B
PricewaterhouseCoopers LLP - Tax Advisor
Summary of Hours and Compensation by Professionals - Hourly Professional Services
For the Period December 1, 2009 through December 17, 2009

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Tax Advisory Services				
George A Famalett	Partner	\$780	14.00	\$10,920.00
Patricia W Pellervo	Partner	\$780	1.00	\$780.00
Roger A Feusier	Partner	\$780	20.50	\$15,990.00
Thomas Wade Wilson	Managing Director	\$600	2.50	\$1,500.00
Bret H Balonick	Director	\$550	14.00	\$7,700.00
Darryl C Delmonico	Director	\$550	3.00	\$1,650.00
Helen Poplock	Director	\$550	7.00	\$3,850.00
Matthew A Mandel	Director	\$450	12.30	\$5,535.00
Scott H Rabinowitz	Director	\$525	1.30	\$682.50
Chad Justin Gumm	Manager	\$450	1.20	\$540.00
Derek Nerland	Manager	\$450	3.90	\$1,755.00
Paul Baldrige Klopping	Senior Associate	\$350	15.50	\$5,425.00
Sean C Pheils	Senior Associate	\$350	9.30	\$3,255.00
Tiffany Kit-ling Chu	Senior Associate	\$350	17.00	\$5,950.00
Brittany Bruegel	Associate	\$225	6.00	\$1,350.00
Daniel O Cavazos	Associate	\$225	14.50	\$3,262.50
Paul J Crosbie	Associate	\$250	33.00	\$8,250.00
Wei Chuan Chung	Associate	\$250	20.80	\$5,200.00
Subtotal - Tax Advisory Services			196.80	\$83,595.00
Bankruptcy Requirements and Obligations				
Roger A Feusier	Partner	\$780	1.50	\$1,170.00
Andrea Clark Smith	Director (Bankruptcy)	\$550	2.50	\$1,375.00
Tiffany Kit-ling Chu	Senior Associate	\$350	1.50	\$525.00
Erin E. Brandt	Senior Associate (Bankruptcy)	\$290	6.50	\$1,885.00
Wei Chuan Chung	Associate	\$250	9.50	\$2,375.00
Fannie Kurniawan	Paraprofessional (Bankruptcy)	\$125	4.00	\$500.00
Subtotal - Bankruptcy Requirements and Obligations			25.50	\$7,830.00
Total Hours and Compensation			222.30	\$91,425.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
Tax Advisory Services							
Income Tax Consulting							
12/1/2009	Patricia W Pellervo	Partner	1209H001: Discuss with Bret Balonick (PWC) and Roger Feusier (PWC) regarding deconsolidation issues.	\$780.00	0.50	\$390.00	
12/1/2009	Roger A Feusier	Partner	1209H002: Meet with Bret Balonick (PWC) and Pat Pellervo (PWC) regarding bankruptcy trustee objection regarding new company format preserving equity in subsidiary Issue.	\$780.00	0.50	\$390.00	
12/1/2009	Roger A Feusier	Partner	1209H003: Conference call with Paul Street (BMHC), Alvarez & Marsal, Mike Rosenthal (Gibson Dunn) regarding new company formation alternative and deconsolidation issues.	\$780.00	1.50	\$1,170.00	
12/1/2009	Roger A Feusier	Partner	1209H004: Review reorganization alternative to minimize deconsolidation risk.	\$780.00	0.50	\$390.00	
12/1/2009	Roger A Feusier	Partner	1209H005: Discuss with Bill Smarrt (BMHC) regarding Joint Committee status report, timing of expedited refund for cashflow planning model.	\$780.00	1.00	\$780.00	
12/1/2009	Thomas Wade Wilson	Managing Director	1209H006: Discussions with Joint Committee Taxation regarding revision of proof of claim.	\$600.00	2.00	\$1,200.00	
12/2/2009	Daniel O Cavazos	Associate	1209H007: Meeting with Steve Mallat (BMHC) regarding professional fees.	\$225.00	1.00	\$225.00	
12/2/2009	Daniel O Cavazos	Associate	1209H008: Create pivot table of professional fee information provided by Steve Mallat (BMHC).	\$225.00	1.00	\$225.00	
12/2/2009	Daniel O Cavazos	Associate	1209H009: Select professional fee invoices based on Steve Mallat's (BMHC) knowledge and our own inquiry.	\$225.00	1.50	\$337.50	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/2/2009	Patricia W Pellerro	Partner	1209H010: Research elimination of excess loss account issues.	\$780.00	0.50	\$390.00	
12/2/2009	Paul J Crosbie	Associate	1209H011: Conference call with Steve Mallat (BMHC) to discuss invoices for transaction cost analysis.	\$250.00	1.00	\$250.00	
12/2/2009	Paul J Crosbie	Associate	1209H012: Review documents request before sending to Steve Mallat (BMHC).	\$250.00	0.50	\$125.00	
12/2/2009	Tiffany Kit-ling Chu	Senior Associate	1209H013: Review general ledger professional fee accounts to determine amounts that primarily relate to bankruptcy proceedings and prepare an information request to send to Steve Mallat (BMHC).	\$350.00	2.00	\$700.00	
12/2/2009	Tiffany Kit-ling Chu	Senior Associate	1209H014: Call with Steve Mallat (BMHC) to discuss professional fee invoices incurred in 2009 and appropriate treatment of vendor costs for tax purposes.	\$350.00	1.00	\$350.00	
12/2/2009	Darryl C Delmonico	Director	1209H015: Research Various bankruptcy issues and discuss with team.	\$550.00	1.00	\$550.00	
12/2/2009	Bret H Balonick	Director	1209H016: Review of access letter comments and revisions to access letter and transmission to impacted parties based on review.	\$550.00	2.00	\$1,100.00	
12/3/2009	Tiffany Kit-ling Chu	Senior Associate	1209H017: Discuss information request for professional fees study with Steve Mallat (BMHC) and analyze general ledger detail to determine appropriate treatment of professional fees incurred through October 2009 at a high level.	\$350.00	2.00	\$700.00	
12/3/2009	Wei Chuan Chung	Associate	1209H018: Discuss BMHC professional fees project with Paul Crosbie (PWC).	\$250.00	0.50	\$125.00	
12/3/2009	Paul J Crosbie	Associate	1209H019: Begin pulling together invoices to analyze bankruptcy cost deductibility regarding Transaction Cost Analysis.	\$250.00	4.00	\$1,000.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/3/2009	Roger A Feusier	Partner	1209H020: Confirm status of excess loss account issue raised by Steve Tolles (Gibson Dunn).	\$780.00	1.00	\$780.00	\$780.00
12/3/2009	Wei Chuan Chung	Associate	1209H022: Analysis of professional fees for professional fees project.	\$250.00	2.00	\$500.00	\$500.00
12/3/2009	Bret H Balonick	Director	1209H023: Preparation of slide deck regarding G reorganization possibility for bankruptcy plan to cancel equity in subsidiaries and issue directly to bank creditors.	\$550.00	2.00	\$1,100.00	\$1,100.00
12/4/2009	Paul J Crosbie	Associate	1209H024: Put together excel file that will compile transaction cost analysis information.	\$250.00	3.00	\$750.00	\$750.00
12/4/2009	Roger A Feusier	Partner	1209H026: Discuss with Bret Balonick (PWC) regarding reportable transaction disclosure analysis issue raised by Gibson Dunn regarding abandonment loss.	\$780.00	1.00	\$780.00	\$780.00
12/4/2009	Roger A Feusier	Partner	1209H027: Conference call with Steve Tolles (Gibson Dunn) regarding Davis Brothers disclosures to Bankruptcy Court.	\$780.00	0.50	\$390.00	\$390.00
12/4/2009	Roger A Feusier	Partner	1209H028: Conference call with Steve Tolles (Gibson Dunn) regarding Regulation Section 1.1502-19 excess loss account triggers and worthlessness issues.	\$780.00	0.50	\$390.00	\$390.00
12/4/2009	Wei Chuan Chung	Associate	1209H029: Gather and file BMHC's court dockets.	\$250.00	1.00	\$250.00	\$250.00
12/4/2009	Bret H Balonick	Director	1209H030: Review of tax basis and loss calculation for Davis Brothers proposed transaction.	\$550.00	4.50	\$2,475.00	\$2,475.00
12/7/2009	Helen Poplock	Director	1209H031: Call Tiffany Chu, and Sean Pheils (all PWC) to discuss tax accounting methods opportunities for BMHC that could be beneficial in filing for an Net Operating Loss carryback..	\$550.00	0.50	\$275.00	\$275.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/7/2009	Sean C Pheils	Senior Associate	1209H032: Call with Helen Poplock and Tiffany Chu(all PWC) to discuss tax accounting methods opportunities for BMHC that could be beneficial in filing for an Net Operating Loss carryback..	\$350.00	0.50	\$175.00	
12/7/2009	Tiffany Kit-ling Chu	Senior Associate	1209H033: Conference call with Helen Poplock, Sean Pheils, and Bret Balonick (all PWC) regarding review of BMHC's accounting methods to determine if an accounting method change can be made in 2009 to increase the 2009 Net Operating Loss.	\$350.00	0.50	\$175.00	
12/7/2009	Paul J Crosbie	Associate	1209H034: Conference call with Tiffany Chu (PWC), Steve Mallat (BMHC), Brad Armitage (BMHC) and David Dedyo (Paul Hastings) to review Grant Thornton and Paul Hastings invoices for professional fee study.	\$250.00	0.50	\$125.00	
12/7/2009	Tiffany Kit-ling Chu	Senior Associate	1209H035: Conference call with Paul Crosbie (PWC), Steve Mallat (BMHC), Brad Armitage (BMHC) and David Dedyo (Paul Hastings) to review Grant Thornton and Paul Hastings invoices for professional fee study.	\$350.00	1.00	\$350.00	
12/7/2009	Daniel O Cavazos	Associate	1209H036: Continue to analyze professional fee invoices for deductibility for tax return purposes.	\$225.00	2.50	\$562.50	
12/7/2009	Paul J Crosbie	Associate	1209H037: Analyze professional fee invoices for deductibility for tax return purposes.	\$250.00	4.50	\$1,125.00	
12/7/2009	Roger A Feusier	Partner	1209H038: Review and execute David Kempner partners third party indemnity language issues.	\$780.00	1.00	\$780.00	
12/7/2009	Roger A Feusier	Partner	1209H039: Review of Glendon Partners due diligence call issues.	\$780.00	1.00	\$780.00	
12/7/2009	Scott H Rabinowitz	Director	1209H040: Analysis and scope of project and accounting method review to incomes.	\$525.00	0.30	\$157.50	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period December 1, 2009 through December 17, 2009

Exhibit C

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/7/2009	Sean C Pheils	Senior Associate	1209H041: Review BMHC's workpapers to understand the basic nature of their accounting policies.	\$350.00	0.30	\$105.00	
12/7/2009	Tiffany Kit-ling Chu	Senior Associate	1209H042: Send e-mail to Scott Rabinowitz, Helen Poplock, and Sean Pheils (all PWC) highlighting key documents for their review of BMHC's accounting methods.	\$350.00	1.50	\$525.00	
12/7/2009	Wei Chuan Chung	Associate	1209H043: Analysis of BMHC Professional Fees Invoices.	\$250.00	3.00	\$750.00	
12/7/2009	Wei Chuan Chung	Associate	1209H044: Research and Read BNA article regarding professional fees treatment.	\$250.00	2.00	\$500.00	
12/7/2009	Bret H Balonick	Director	1209H045: Detailed review of book tax differences to begin collecting information for methods review.	\$550.00	4.00	\$2,200.00	
12/8/2009	Paul J Crosbie	Associate	1209H046: Calls with Roger Feusier (PWC) and Brad Balonick (PWC) to discuss possible accounting method changes.	\$250.00	1.50	\$375.00	
12/8/2009	Tiffany Kit-ling Chu	Senior Associate	1209H047: Discussion with Bret Balonick (PWC) and Paul Crosbie (PWC) regarding opportunities associated with accounting method changes including a review of the Company's current accounting methods.	\$350.00	1.00	\$350.00	
12/8/2009	Chad Justin Gumm	Manager	1209H048: Revise Section 382 basis study.	\$450.00	1.20	\$540.00	
12/8/2009	Daniel O Cavazos	Associate	1209H049: Analyze professional fee invoices for deductibility for tax return purposes.	\$225.00	2.00	\$450.00	
12/8/2009	Paul J Crosbie	Associate	1209H050: Review professional fees analysis.	\$250.00	2.00	\$500.00	
12/8/2009	Paul J Crosbie	Associate	1209H051: Research possible accounting method change related to shrinkage.	\$250.00	1.00	\$250.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/8/2009	Paul J Crosbie	Associate	1209H052: Research whether disposition of intangibles triggered a reportable transaction.	\$250.00	1.00	\$250.00	\$250.00
12/8/2009	Roger A Feusier	Partner	1209H053: Review Davis Brothers abandonment versus capital loss issue.	\$780.00	1.00	\$780.00	\$780.00
12/8/2009	Roger A Feusier	Partner	1209H054: Review Accounting methods and accelerate losses into 2009 via method changes.	\$780.00	1.00	\$780.00	\$780.00
12/8/2009	Wei Chuan Chung	Associate	1209H055: Update Professional Fees Worksheet and set up Professional Fees binders.	\$250.00	1.80	\$450.00	\$450.00
12/8/2009	Wei Chuan Chung	Associate	1209H056: Review and analyze BMHC Professional Fees invoices.	\$250.00	2.00	\$500.00	\$500.00
12/8/2009	Wei Chuan Chung	Associate	1209H057: File new professional fees invoices to binders for review.	\$250.00	1.00	\$250.00	\$250.00
12/9/2009	Daniel O Cavazos	Associate	1209H058: Continue to analyze professional fee invoices for deductibility for tax return purposes.	\$225.00	2.00	\$450.00	\$450.00
12/9/2009	Helen Poplock	Director	1209H059: Respond to inquiring regarding accrued severance liability.	\$550.00	0.50	\$275.00	\$275.00
12/9/2009	Paul J Crosbie	Associate	1209H060: Examine new invoices received to determine if we have sufficient information for professional fees analysis.	\$250.00	2.00	\$500.00	\$500.00
12/9/2009	Roger A Feusier	Partner	1209H061: Review Davis Brothers acquisition agreement and raise excess loss account issue on C Construction Inc. as seller.	\$780.00	1.00	\$780.00	\$780.00
12/9/2009	Roger A Feusier	Partner	1209H062: Review 12/9 exit financing draft document and tax issue on securing tax refund timing.	\$780.00	1.50	\$1,170.00	\$1,170.00
12/9/2009	Tiffany Kit-ling Chu	Senior Associate	1209H063: Meet with Steve Mallat (BMHC) to review professional fees and invoices received in 2009.	\$350.00	1.00	\$350.00	\$350.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/9/2009	Tiffany Kit-ling Chu	Senior Associate	1209H064: Review BMHC accounting method opportunities.	\$350.00	1.00	\$350.00	\$350.00
12/9/2009	Wei Chuan Chung	Associate	1209H065: Update Professional Fees Binders and file court docket/receipts to the binders.	\$250.00	2.00	\$500.00	\$500.00
12/9/2009	Darryl C Delmonico	Director	1209H066: Review debt materials.	\$550.00	2.00	\$1,100.00	\$1,100.00
12/10/2009	Roger A Feusier	Partner	1209H067: Conference call with Paul Street (BMHC), Brad Armitage (BMHC), Montgomery Cromwell, and Gibson Dunn regarding DK financing documents.	\$780.00	0.50	\$390.00	\$390.00
12/10/2009	Daniel O Cavazos	Associate	1209H068: Continue to analyze professional fee invoices for deductibility for tax return purposes.	\$225.00	1.00	\$225.00	\$225.00
12/10/2009	Paul J Crosbie	Associate	1209H069: Send information request to Steve Mallatt (BMHC) regarding professional fees analysis.	\$250.00	1.00	\$250.00	\$250.00
12/10/2009	Paul J Crosbie	Associate	1209H070: Allocate Gibson & Dunn professional fees and review professional fees analysis.	\$250.00	4.00	\$1,000.00	\$1,000.00
12/10/2009	Roger A Feusier	Partner	1209H071: Review tax refund qualitative and quantitative standard to include in financing agreements.	\$780.00	1.00	\$780.00	\$780.00
12/10/2009	Roger A Feusier	Partner	1209H072: Review alternative approaches, analysis of paid-in-kind feature in David Kempner financing document.	\$780.00	0.50	\$390.00	\$390.00
12/10/2009	Tiffany Kit-ling Chu	Senior Associate	1209H073: Discuss professional fee study open items with Paul Crosbie (PWC) and Daniel Cavazos (PWC).	\$350.00	1.00	\$350.00	\$350.00
12/10/2009	Wei Chuan Chung	Associate	1209H074: Analyze BMHC Professional Fees.	\$250.00	4.00	\$1,000.00	\$1,000.00
12/11/2009	Roger A Feusier	Partner	1209H075: Review accounting method change for shrinkage reserves, reasonable book to physical methods.	\$780.00	0.50	\$390.00	\$390.00
12/11/2009	Roger A Feusier	Partner	1209H076: Review tax accounting method changes to increase refund.	\$780.00	0.50	\$390.00	\$390.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/11/2009	Roger A Feusier	Partner	1209H077: Draft memo to PwC team regarding RH Donnelly case, interest and other accruals impacting Net Operating Loss.	\$780.00	1.00	\$780.00	
12/11/2009	Roger A Feusier	Partner	1209H078: Call with Brad Armitage (BMHC), Paul Street (BMHC) to request for revised financing agreement language regarding minimum refunds.	\$780.00	0.50	\$390.00	
12/13/2009	Tiffany Kit-ling Chu	Senior Associate	1209H079: Review professional fee study master cost schedule and send review points to Paul Crosbie (PWC).	\$350.00	0.50	\$175.00	
12/14/2009	Helen Poplock	Director	1209H080: Call with Bret Balonick (PWC) and Sean Pheils (PWC) to discuss accounting method issues and opportunities.	\$550.00	0.50	\$275.00	
12/14/2009	Helen Poplock	Director	1209H081: Meet with Sean Pheils (PWC) after call to discuss return workpapers and opportunities.	\$550.00	0.50	\$275.00	
12/14/2009	Paul J Crosbie	Associate	1209H082: Meet with Roger Feusier, Bret Balonick, and Tiffany Chu (all PWC) to discuss status of accounting method changes..	\$250.00	2.00	\$500.00	
12/14/2009	Sean C Pheils	Senior Associate	1209H083: Call with Bret Balonick (PWC) and Helen Poplock (PWC) to discuss progress, status update, and schedule another meeting.	\$350.00	0.50	\$175.00	
12/14/2009	Tiffany Kit-ling Chu	Senior Associate	1209H084: Update accounting methods study and professional fee study based upon Partner review.	\$350.00	1.00	\$350.00	
12/14/2009	Tiffany Kit-ling Chu	Senior Associate	1209H085: Review professional fee study master cost schedule with Paul Crosbie (PWC).	\$350.00	1.00	\$350.00	
12/14/2009	Paul J Crosbie	Associate	1209H086: Research deductibility of amended State Income Tax Return payments on 2009 income tax return.	\$250.00	1.00	\$250.00	
12/14/2009	Paul J Crosbie	Associate	1209H087: Revise Transaction Cost Analysis for Tiffany Chu's (PWC) review points.	\$250.00	2.00	\$500.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/14/2009	Roger A Feusier	Partner	1209H088: Discuss with Bill Smartt (BMHC) regarding various issues.	\$780.00	0.25	\$195.00	
12/14/2009	Roger A Feusier	Partner	1209H089: Call with Joint Committee regarding status and timing for revised proof of claim.	\$780.00	0.25	\$195.00	
12/14/2009	Roger A Feusier	Partner	1209H090: Review current accounting methods on the filed tax returns.	\$780.00	0.50	\$390.00	
12/14/2009	Roger A Feusier	Partner	1209H091: Confirm advanced consent approach with team regarding timing and impact on Net Operating Loss.	\$780.00	0.50	\$390.00	
12/14/2009	Roger A Feusier	Partner	1209H092: Update Proof of Claim with local IRS team and forward to IRS bankruptcy team.	\$780.00	0.50	\$390.00	
12/14/2009	Sean C Pheils	Senior Associate	1209H093: Continue to review various items of BMHC workpapers, tax returns, etc., look for current accounting methods and identify potential opportunities and/or exposures related to the same.	\$350.00	3.50	\$1,225.00	
12/14/2009	Wei Chuan Chung	Associate	1209H094: Update and analyze new invoices for BMHC Professional Fees.	\$250.00	1.50	\$375.00	
12/15/2009	Scott H Rabinowitz	Director	1209H095: Call with Bret Balonick (PWC) and client regarding method change opportunities.	\$525.00	0.50	\$262.50	
12/15/2009	Paul J Crosbie	Associate	1209H096: Continue to research deductibility of amended State Income Tax Return payments on 2009 income tax return.	\$250.00	1.50	\$375.00	
12/16/2009	Scott H Rabinowitz	Director	1209H097: Analysis of inventory accounting methods.	\$525.00	0.50	\$262.50	
12/16/2009	Sean C Pheils	Senior Associate	1209H098: Analysis of BMHC leasehold improvements opportunity.	\$350.00	0.50	\$175.00	
12/16/2009	Tiffany Kit-ling Chu	Senior Associate	1209H099: Planning of professional fee study.	\$350.00	0.50	\$175.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/16/2009	Daniel O Cavazos	Associate	1209H100: Research includibility of State Income Tax Refund Receivable in gross income.	\$225.00	2.00	\$450.00	
12/16/2009	Paul J Crosbie	Associate	1209H101: Discuss deductibility of amended state income tax return payments with Tiffany Chu (PWC) and plan for getting the remainder of the transaction cost analysis information.	\$250.00	0.50	\$125.00	
12/16/2009	Sean C Pheils	Senior Associate	1209H102: Review various items of BMHC workpapers, tax returns, etc., look for current accounting methods and identifying potential opportunities and/or exposures related to the same..	\$350.00	3.00	\$1,050.00	
12/16/2009	Thomas Wade Wilson	Managing Director	1209H103: Discuss with IRS regarding revision of proof of claim.	\$600.00	0.50	\$300.00	
12/16/2009	Bret H Balonick	Director	1209H104: Call with B. Armitage (BMHC) regarding retail inventory method and other potential changes.	\$550.00	1.00	\$550.00	
12/17/2009	Daniel O Cavazos	Associate	1209H105: Analyze new Kekst invoices for deductibility on tax return.	\$225.00	1.50	\$337.50	
12/17/2009	Helen Poplock	Director	1209H106: Review trial balance and tax workpapers to identify accounting method opportunities.	\$550.00	2.00	\$1,100.00	
12/17/2009	Helen Poplock	Director	1209H107: Revise accounting method opportunities grid.	\$550.00	3.00	\$1,650.00	
12/17/2009	Roger A Feusier	Partner	1209H108: Update accounting methods project status and tax cost analysis status.	\$780.00	1.00	\$780.00	
12/17/2009	Sean C Pheils	Senior Associate	1209H109: Continue to review various items of BMHC workpapers, tax returns, etc., look for current accounting methods and identify potential opportunities and/or exposures related to the same.	\$350.00	1.00	\$350.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/17/2009	Tiffany Kit-ling Chu	Senior Associate	1209H110: Discussion with Steve Mallat (BMHC) regarding professional fee invoices.	\$350.00	0.50	\$175.00	
12/17/2009	Tiffany Kit-ling Chu	Senior Associate	1209H111: Draft email to Grant Thornton and Paul Hastings regarding professional fees. This email provided guidance on how they should allocate their 2009 professional fees to aide in the preparation of BMHC's 2009 tax return.	\$350.00	1.00	\$350.00	
12/17/2009	Tiffany Kit-ling Chu	Senior Associate	1209H112: Draft update of professional fees and accounting methods study to Brad Armitage (BMHC).	\$350.00	0.50	\$175.00	
12/14/2010	Bret H.Balonick	Director	1209H113: Calls with IRS to determine refund and credit procedures due to uncertainty in new stimulus provisions regarding Cobra refund.	\$550.00	0.50	\$275.00	
Subtotal - Hours and Compensation for Income Tax Consulting				145.10	\$58,610.00		
Income Tax Compliance							
12/1/2009	Brittany Bruegel	Associate	1209H114: Update State list with tax liability amounts from Revenue Agent's Report workbook summary and make sure that all state tabs tie to the Revenue Agent's Report book summary tab.	\$225.00	1.50	\$337.50	
12/1/2009	Derek Nerland	Manager	1209H115: Review Single Member Limited Liability Company memo.	\$450.00	2.50	\$1,125.00	
12/1/2009	Matthew A Mandel	Director	1209H116: Review state Revenue Agent's Report schedules and draft LLC memo.	\$450.00	2.00	\$900.00	
12/1/2009	Paul Baldrige Klopping	Senior Associate	1209H117: Finalize the Single Member Limited Liability Company memo & presentation for Matt Mandel's (PWC) review.	\$350.00	1.50	\$525.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period December 1, 2009 through December 17, 2009

Exhibit C

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/1/2009	Paul Baldridge Klopping	Senior Associate	1209H118: Cleanup files in Document Management System for BMHC Single Member Limited Liability Company project.	\$350.00	0.50	\$175.00	
12/3/2009	Brittany Bruegel	Associate	1209H119: Draft T-Letters for Arkansas, Delaware, Maryland, Missouri, New Jersey, New Mexico, New York, North Dakota, Oregon - Multnomah, Utah.	\$225.00	1.50	\$337.50	
12/3/2009	Matthew A Mandel	Director	1209H120: Review Revenue Agent's Report schedule.	\$450.00	0.50	\$225.00	
12/3/2009	Paul Baldridge Klopping	Senior Associate	1209H121: Discuss the 60 days schedules with Brad Armitage (BMHC) regarding Revenue Agent's Report Project.	\$350.00	0.20	\$70.00	
12/3/2009	Paul Baldridge Klopping	Senior Associate	1209H122: Analysis of Revenue Agent's Report Project and distribute to the relevant States.	\$350.00	1.30	\$455.00	
12/4/2009	Matthew A Mandel	Director	1209H123: Review state Revenue Agent's Report schedules.	\$450.00	2.50	\$1,125.00	
12/7/2009	Matthew A Mandel	Director	1209H124: Review 90 day state Revenue Agent's Report schedules.	\$450.00	2.00	\$900.00	
12/8/2009	Matthew A Mandel	Director	1209H125: Review Section 108(i) Cancellation of debt implications.	\$450.00	0.40	\$180.00	
12/8/2009	Matthew A Mandel	Director	1209H126: Review Revenue Agent's Report of 90 day states.	\$450.00	1.00	\$450.00	
12/10/2009	Matthew A Mandel	Director	1209H127: Review 90 day states Revenue Agent's Reports.	\$450.00	1.00	\$450.00	
12/10/2009	Paul Baldridge Klopping	Senior Associate	1209H128: Walk through the 90-day state Revenue Agent's Report deliverables with Matt Mandel (PWC).	\$350.00	1.00	\$350.00	
12/11/2009	George A Famalett	Partner	1209H129: Review BMHC 2009 State Reporting IRS Revenue Agent's Reports.	\$780.00	8.00	\$6,240.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/11/2009	Matthew A Mandel	Director	1209H130: Review Revenue Agent's Report of 90 day states.	\$450.00	1.50	\$675.00	
12/11/2009	Paul Baldrige Klopping	Senior Associate	1209H131: Finalize letters to each of the 90 days states (i.e., Arizona, Delaware, Maryland, etc.) regarding Revenue Agent's Report.	\$350.00	2.00	\$700.00	
12/11/2009	Paul Baldrige Klopping	Senior Associate	1209H132: Preparation of amended 2007 returns for New Jersey and Nevada.	\$350.00	2.00	\$700.00	
12/13/2009	Paul Baldrige Klopping	Senior Associate	1209H133: Continue to work on the amended forms for New Jersey and Nevada regarding Revenue Agent's Report.	\$350.00	1.50	\$525.00	
12/13/2009	Paul Baldrige Klopping	Senior Associate	1209H134: Combine letters, schedules, and supporting documents for all states in PDF regarding Revenue Agent's Report.	\$350.00	2.50	\$875.00	
12/14/2009	Brittany Bruegel	Associate	1209H135: Print Revenue Agent's Report packets, scan signature sheets and file to Document Management System.	\$225.00	3.00	\$675.00	
12/14/2009	Derek Nerland	Manager	1209H136: Review deliverable package.	\$450.00	1.40	\$630.00	
12/14/2009	Matthew A Mandel	Director	1209H137: Finalize and send out Revenue Agent's Reports of 90 day state.	\$450.00	1.00	\$450.00	
12/14/2009	Paul Baldrige Klopping	Senior Associate	1209H138: Prepare Revenue Agent's Report packages for the 90 day states and the T letter.	\$350.00	3.00	\$1,050.00	
12/15/2009	Matthew A Mandel	Director	1209H139: Confirm Revenue Agent's Reports of 90 days states arrived and on track to be delivered.	\$450.00	0.40	\$180.00	
12/16/2009	George A Famalett	Partner	1209H140: Review Revenue Agent's Report of 90 day state.	\$780.00	3.00	\$2,340.00	
12/16/2009	George A Famalett	Partner	1209H141: Continue Review Revenue Agent's Report of 90 day state.	\$780.00	3.00	\$2,340.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2009 through December 17, 2009

Date	Name	Position	Description	Rate	Hours	Compensation	Total
Subtotal - Hours and Compensation for Income Tax Compliance					51.70	\$24,985.00	
Subtotal - Tax Advisory Services					196.80	\$83,595.00	
Bankruptcy Requirements and Obligations							
Monthly, Interim and Final Fee Applications							
12/1/2009	Wei Chuan Chung	Associate	1209H142: Continue to update BMHC November billing and time analysis with detail description.	\$250.00	4.00	\$1,000.00	
12/1/2009	Andrea Clark Smith	Director (Bankruptcy)	1209H143: Review October 2009 fee statement and prepare the interim fee application response.	\$550.00	1.10	\$605.00	
12/1/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1209H144: Prepare BMHC final October fee application with review comments.	\$290.00	1.80	\$522.00	
12/2/2009	Roger A Feusier	Partner	1209H145: Review October fee application and sign documents.	\$780.00	1.00	\$780.00	
12/2/2009	Wei Chuan Chung	Associate	1209H146: Continue to update BMHC November billing and time analysis with detail description.	\$250.00	5.50	\$1,375.00	
12/2/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1209H147: Drafted the November Fee Application with placeholders for the November fee number.	\$290.00	1.50	\$435.00	
12/3/2009	Tiffany Kit-ling Chu	Senior Associate	1209H021: Review and update time descriptions for November 2009 time charges.	\$350.00	1.50	\$525.00	
12/3/2009	Fannie Kurmiawan	Paraprofessional (Bankruptcy)	1209H148: Assemble Expense Consolidator for November 2009.	\$125.00	0.50	\$62.50	
12/4/2009	Roger A Feusier	Partner	1209H025: Review November Fee applications and sign declarations.	\$780.00	0.50	\$390.00	

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C

PricewaterhouseCoopers LLP - Tax Advisor

**Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period December 1, 2009 through December 17, 2009**

Date	Name	Position	Description	Rate	Hours	Compensation	Total
12/4/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1209H149: Prepare November Fee application and review time descriptions for the fee auditor expectations.	\$290.00	3.00	\$870.00	
12/7/2009	Andrea Clark Smith	Director (Bankruptcy)	1209H150: Continue review final November 2009 fee statement. Follow-up discussion with Erin Brandt (PwC) regarding final November fee statement.	\$550.00	0.20	\$110.00	
12/7/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	1209H151: Follow-up discussion with A. Clark Smith (PwC) regarding final November fee statement.	\$290.00	0.20	\$58.00	
12/7/2009	Fannie Kurniawan	Paraprofessional (Bankruptcy)	1209H152: Assemble Expense Consolidator for November 2009.	\$125.00	1.50	\$187.50	
12/7/2009	Fannie Kurniawan	Paraprofessional (Bankruptcy)	1209H153: Assemble Time Consolidator for November 2009.	\$125.00	2.00	\$250.00	
12/7/2009	Andrea Clark Smith	Director (Bankruptcy)	1209H154: Review the November 2009 fee statement, narrative, corresponding exhibits.	\$550.00	0.90	\$495.00	
12/7/2009	Andrea Clark Smith	Director (Bankruptcy)	1209H155: Review final November 2009 fee statement.	\$550.00	0.30	\$165.00	
Subtotal - Hours and Compensation for Monthly, Interim and Final Fee Applications						25.50	\$7,830.00
Subtotal - Bankruptcy Requirements and Obligations						25.50	\$7,830.00
Total Hours and Compensation						222.30	\$91,425.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074) Exhibit C-1
PricewaterhouseCoopers LLP - Tax Advisor
Summary of Expenditures by Project and Type
For the Period December 1, 2009 through December 17, 2009

Transaction Type	Total Expenditures
Income Tax Consulting	
Meals	\$51.63
Mileage Allowance	\$123.20
Public/ground transportation	\$74.10
Subtotal - Income Tax Consulting	\$248.93
Total Expenditures	\$248.93

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
Detail of Expenditures by Project and Date

Exhibit C-2

For the Period December 1, 2009 through December 17, 2009

Date	Name	Transaction Type	Description	Total Expenditures
Income Tax Consulting				
10/8/2009	Paul Baldrige Klopping	Public/ground transportation	0109E0001: BART - PUBLIC TRANSPORTATION (I.E., BART) TRAVEL EXPENSE. ROUND-TRIP BART TICKET FROM PLEASANTON STATION TO EMBARCADERO STATION. PUBLIC TRANSPORTATION IN LEAU OF MILEAGE.	\$12.10
10/30/2009	Roger A Feusier	Mileage Allowance	0109E0002: MILEAGE FOR ROUNDTRIP FROM SONOMA, CA TO SAN FRANCISCO, CA	\$61.60
10/31/2009	Roger A Feusier	Mileage Allowance	0109E0003: MILEAGE FOR ROUNDTRIP FROM SONOMA, CA TO SAN FRANCISCO, CA	\$61.60
11/4/2009	Tiffany Kit-ling Chu	Meals	0109E0004: PIZZA ORGASMICA EMBA SAN FRANCISCO CA - OVERTIME MEAL WHILE WORKING ON SECTION 108 CALCULATION	\$19.36
11/5/2009	Paul J Crosbie	Public/ground transportation	0109E0005: NATIONAL CAB COMPANY SAN FRANCISCO CA - CAB RIDE HOME AFTER WORKING LATE ON 5 YEAR C/B	\$10.00
11/16/2009	Paul J Crosbie	Public/ground transportation	0109E0006: YELLOW CAB OF SAN FR SAN FRANCISCO CA - TAXI FARE FROM SAN FRANCISCO TO HOME FOR RETURN HOME WHEN OVERTIME WAS INCURRED	\$10.00
12/9/2009	Paul J Crosbie	Public/ground transportation	0109E0007: LUXOR CABS INC. 1679 SAN FRANCISCO CA - OVERTIME TRANSPORTATION FROM SAN FRANCISCO, CA TO HOME.	\$10.00
12/10/2009	Daniel O Cavazos	Meals	0109E0010: OASIS GRILL 27020077 SAN FRANCISCO CA - OVERTIME MEAL WITH HELEN CHUNG AND SELF.	\$20.96
12/10/2009	Daniel O Cavazos	Public/ground transportation	0109E0011: NATIONAL CAB COMPANY SAN FRANCISCO CA - OVERTIME TRANSPORTATION FROM SAN FRANCISCO, CA TO HOME.	\$10.00
12/10/2009	Paul J Crosbie	Meals	0109E0008: ORALE ORALE MEXICAN SAN FRANCISCO CA - OVERTIME MEAL AFTER STAYING LATE TO WORK ON BMHC.	\$11.31

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior statement period.

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)

Exhibit C-2

PricewaterhouseCoopers LLP - Tax Advisor

Detail of Expenditures by Project and Date

For the Period December 1, 2009 through December 17, 2009

Date	Name	Transaction Type	Description	Total Expenditures
12/10/2009	Wei Chuan Chung	Public/ground transportation	0109E0009: NATIONAL CAB - OVERTIME TRANSPORTATION FROM SAN FRANCISCO, CA TO HOME.	\$22.00
Subtotal - Income Tax Consulting				\$248.93
Total Expenditures				\$248.93

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior statement period.

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

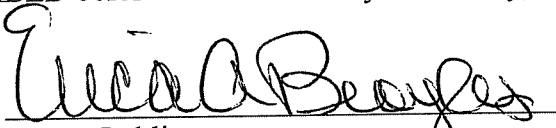
STATE OF DELAWARE)
) SS
NEW CASTLE COUNTY)

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 19, 2010, she caused a copy of the foregoing document to be served as indicated upon the parties identified in Exhibit A and a copy of the notice of the foregoing document to be served as indicated upon the parties identified in Exhibit B.



Casey S. Cathcart

SWORN TO AND SUBSCRIBED before me this 19th day of January, 2010.



Notary Public
My Commission Expires: 9/6/2013

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

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
1/19/2010

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
1/19/2010

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
1/19/2010

Theodore A. Cohen, Esq.
Sheppard, Mullin, Richter & Hampton, LLP
333 South Hope Street, 48th Floor
Los Angeles, CA 90071
(Counsel to Southwest Management, Inc.)
First Class Mail

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. Zugeran, 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

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

2002 SERVICE LIST
BUILDING MATERIALS HOLDING CORPORATION
1/19/2010

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

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

2002 SERVICE LIST
BUILDING MATERIALS HOLDING CORPORATION
1/19/2010

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

David B. McCall, Esq.
Gay, McCall, Issacks, Gordon & Roberts, P.C.
777 East 15th Street
Plano, TX 75074
(Counsel to the Collin County Tax
Assessor/Collector)
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
1/19/2010

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

Margery N. Reed, Esq.
Wendy M. Simkulak, Esq.
Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196
(Counsel to ACE Companies)
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

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BUILDING MATERIALS HOLDING CORPORATION
1/19/2010

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

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

2002 SERVICE LIST
BUILDING MATERIALS HOLDING CORPORATION
1/19/2010

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

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