

Final Period for which Compensation and
Expense Reimbursement is sought:

June 16, 2009 through
December 17, 2009

Final Amount of Compensation sought as actual,
reasonable and necessary:

\$ 172,456.95 ²

Final Amount of Expense reimbursement sought
as actual, reasonable and necessary

\$ 0.00

This is an: Monthly Interim Final Application

² Amount reflects a reduction of \$1,985.20 associated with the First Interim Period and a reduction of \$322.00 associated with the Second Interim Period per agreement with the Fee Auditor.

Compensation Previously Requested

Date Filed	Period Covered	Requested		Approved and/or Paid	
		Requested Fees	Requested Expenses	Fees	Expenses
9/1/2009	06/16/09 to 07/31/09	\$ 39,110.40	\$ -	\$ 61,343.90 ³	\$ -
09/17/09	08/01/09 to 08/31/09	\$ 24,218.70	\$ -		
12/10/09	09/01/09 to 11/30/09	\$ 101,103.05	\$ -	\$ 100,781.05 ⁴	\$ -
01/19/10	12/01/09 to 12/17/09	\$ 10,332.00	\$ -	pending	\$ -
Total		\$ 174,764.15	\$ -	\$ 162,124.95	\$ -

³ Includes reduction of \$1,985.20 based on agreement with fee auditor

⁴ Includes reduction of \$322.00 based on agreement with fee auditor

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

IN RE:)	
)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, et al.,⁶)	Case No. 09-12074 (KJC)
)	
Debtors.)	Jointly Administered
)	
)	
)	
)	
)	
)	
Hearing Date: February 22, 2010 at 1:00 p.m. (ET)		

**FOURTH MONTHLY AND FINAL FEE APPLICATION OF
KPMG LLP AS AUDITORS AND TAX ADVISOR TO THE DEBTORS FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF
EXPENSES FOR THE
INTERIM PERIOD FROM DECEMBER 1, 2009 TO DECEMBER 17, 2009 AND
THE FINAL PERIOD FROM JUNE 16, 2009 TO DECEMBER 17, 2009**

KPMG LLP, (“KPMG”) as auditors and tax advisor to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this Fourth Monthly and Final Fee Application (the “Application”), pursuant to section 327, 328, 330(a) and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”) and Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 issued by the Executive Office for the

⁶ The Debtors, along with the last four digits of each Debtor's tax identification number, are as follows: Building Materials Holding Corporation (4269), BMC West Corporation (0454), SelectBuild Construction, Inc. (1340), SelectBuild Northern California, Inc. (7579), Illinois Framing, Inc. (4451), C Construction, Inc. (8206), TWF Construction, Inc. (3334), H.N.R. Framing Systems, Inc. (4329), SelectBuild Southern California, Inc. (9378), SelectBuild Nevada, Inc. (8912), SelectBuild Arizona, LLC (0036), and SelectBuild Illinois, LLC (0792). The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

United States Trustee (the "U.S. Trustee Guidelines"), and this Court's Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated July 15, 2009 (the "Interim Compensation Order") (Docket No. 201), for the allowance of compensation for professional services performed by KPMG for the period beginning December 1, 2009 through December 17, 2009 (the "Interim Period"), in the amount of \$10,332.00 (the "Interim Compensation Amount"), as well as final approval of compensation for professional services rendered during the period from June 16, 2009 through and including December 17, 2009 (the "Final Fee Period") in the amount of \$172,456.95 (the "Final Compensation Amount"). KPMG respectfully represents:

Jurisdiction

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

Background

2. On June 16, 2009 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "Chapter 11 Cases"). The Debtors continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these Chapter

11 Cases. On July 26, 2009, the Office of the United States Trustee (the "U.S. Trustee") appointed the official committee of unsecured creditors (the "Creditors Committee").

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

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

Summary of Application

5. By this Application, KPMG requests allowance of monthly and interim compensation of professional fees totaling \$10,332.00. This application covers the Interim Period from December 1, 2009 through and including December 17, 2009. KPMG is not requesting reimbursement of any expenses for this period.

Summary of Services During the Interim Period

6. Set forth below is summary of the services KPMG rendered to the Debtors during the Interim Period.

Audit Services

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

Benefit Plan Audit

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

Fee Statement and Fee Application Preparation

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

7. A summary of the hours and fees incurred by professional and category during the Interim Period is annexed hereto as Exhibit C and Exhibit D, respectively, and described in detail in the time records annexed hereto as Exhibits E1 – E4. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with this chapter 11 cases and such records are maintained in the ordinary course of business.

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

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

10. The time and labor expended by KPMG during the Interim Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

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

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

Summary of Actual and Necessary Expenses During the Interim Period

13. As set forth on Exhibit F, KPMG is not seeking any reimbursement of actual and necessary expenses incurred by KPMG during the Interim Period of December 1, 2009 through December 17, 2009.

REQUEST FOR FINAL APPROVAL OF FEES AND EXPENSES

14. By this Application, KPMG also seeks final approval of all fees and expenses incurred from the commencement of the Debtors' chapter 11 cases on June 16, 2009 through and including December 17, 2009.

15. KPMG previously filed the (i) First Interim Quarterly Fee Requests of the Debtors' Professionals for the Period from June 16, 2009 Through August 31, 2009 [D.I. 654] (the "First Quarterly Application") and the (ii) Second Interim Quarterly Fee Requests of the Debtors' Professionals for the Period from September 1, 2009 Through November 30, 2009 [D.I. 1175] (the "Second Quarterly Application", and together with the First Quarterly Application, the "Quarterly Applications"). The Court has entered Orders [D.I. 1262 and 1263] approving the First Quarterly Application in the amount of \$61,343.90 for fees and \$0.00 for expenses and the Second Quarterly Application in the amount of \$100,781.05 for fees and \$0.00 for expenses.

16. By this application, KPMG is requesting final approval of the Quarterly Applications in the amounts previously approved, and final approval of its fourth monthly application in the amounts set forth herein. Accordingly, KPMG is

seeking final approval of fees in the amount of \$172,456.95 and expenses in the amount of \$0.00.

WHEREFORE, KPMG respectfully requests that allowance be made to it in the sum of a) \$10,332.00 as compensation for necessary professional services rendered to the Debtors during the Interim Period, b) \$172,456.95 as compensation for necessary professional services rendered to the Debtors during the Final Fee Period, and c) further requests such other and further relief as this Court may deem just and proper.

Dated: January 18, 2010

Respectfully submitted,

KPMG LLP



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

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

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

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

1. I am a Certified Public Accountant and a partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated July 28, 2009, KPMG was retained as auditor and tax advisor to Debtor pursuant to Debtor Order and Sections 105 and 327 of the Bankruptcy Code *nunc pro tunc* to July 16, 2009. I submit this Declaration in conjunction with KPMG’s fourth monthly and final fee application for compensation and allowance of expenses for the period of June 16, 2009 through December 17, 2009 (the “Application”).
3. I have personally performed some of the services rendered by KPMG for the Debtor and am thoroughly familiar with the other work performed on behalf of the Debtor by the professionals of KPMG.

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.

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

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

Executed this 18th day of January, 2010

A handwritten signature in cursive script that reads "Glenn H. Farrell".

Glenn Farrell

**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 **Fourth Monthly and Final Fee Application of KPMG LLP as Auditors and Tax Advisor to the Debtors for Allowance of Compensation and Reimbursement of Expenses for the Interim Period from December 1, 2009 to December 17, 2009 and the Final Period from June 16, 2009 to 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 \$10,332.00 and expenses in the amount of \$0.00 for the period from December 1, 2009 to December 17, 2009 (the "Interim Fee Period") and final allowance of fees in the amount of \$172,456.95 and expenses in the amount of \$0.00 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 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.

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.

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, 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).

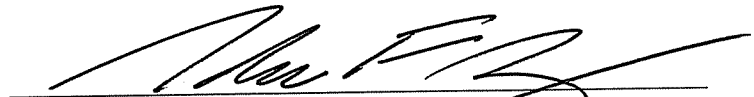
PLEASE TAKE FURTHER NOTICE THAT PURSUANT TO THE ORDER ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR PROFESSIONALS [DOCKET NO. 201], IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURE, THE DEBTORS WILL BE AUTHORIZED TO PAY 80% OF THE REQUESTED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

Exhibit A

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

IT IS HEREBY ORDERED:

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

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

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

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

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

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

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

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

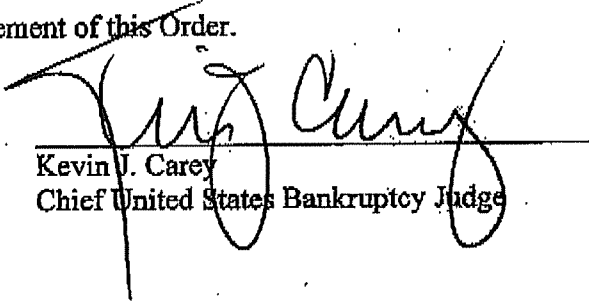
10. Upon the resolution of the Internal Revenue Service audit referenced in the second and third full paragraphs on page 2 of the January 2009 Engagement Letter, the Debtors shall provide notice to the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee") of such resolution;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

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

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

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

Dated: Wilmington, Delaware
July 28, 2009



Kevin J. Carey
Chief United States Bankruptcy Judge

Exhibit B

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

IT IS HEREBY ORDERED:

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

2. The Additional Engagement Letters are hereby approved,

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

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

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

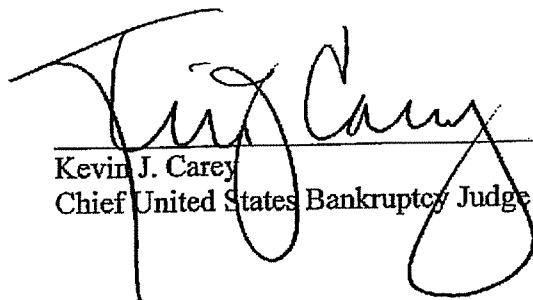
4. KPMG will file fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules as may then be applicable, from time to time, and such procedures as may be fixed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

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

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

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

Dated: September 9, 2009
Wilmington, Delaware



Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT D
 Building Materials Holding Corporation., et al
 Summary of Hours and Discounted Fees Incurred by Category
 December 1, 2009 through December 17, 2009

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Discounted Fees</u>
2009 Audit	E1	4.5	1,449.00
2008 Benefit Plan Audit	E2	11.5	2,403.80
IRS EXAM - IRC 263A	E3	-	-
Fee Statement and Fee Application Preparation	E4	26.2	6,479.20
Total		42.2	\$ 10,332.00

EXHIBIT E1

Building Materials Holding Corporation., et al
2009 Audit
December 1, 2009 through December 17, 2009

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Husby, Richard K	12/08/09	Review and analyze Davis Brothers SAB 99 memo	2.5	\$ 322	\$ 805.00
Husby, Richard K	12/15/09	Prepare for year end inventory procedures	2.0	\$ 322	\$ 644.00
Total 2009 Audit			<u>4.5</u>		<u>\$ 1,449.00</u>

EXHIBIT E2

Building Materials Holding Corporation., et al
2008 Benefit Plan Audit
December 1, 2009 through December 17, 2009

Name	Date	Description	Hours	Rate	Amount
Andrysiak, Lindsay	12/01/09	Compile certifications and trust statements for each of the plans, for each provider.	1.8	\$ 98	\$ 176.40
Andrysiak, Lindsay	12/01/09	Review committee meeting minutes provided by the client.	1.0	\$ 98	\$ 98.00
Eckert, Angella N.	12/01/09	Call with J. Babcock-Hyde (BMHC) regarding status of the audit, outstanding prepared by client items, and summary of errors.	0.6	\$ 322	\$ 193.20
Eckert, Angella N.	12/01/09	Update issues summary and prepared by client listing based on call with client earlier in the day.	0.8	\$ 322	\$ 257.60
Bird, Lewis R.	12/02/09	Prepare a listing of outstanding tasks and communicate tasks to staff regarding completion and deadline.	1.0	\$ 210	\$ 210.00
Bird, Lewis R.	12/02/09	Review and analyze documents provided by the client in response to our open items list and revise the open items list accordingly.	3.0	\$ 210	\$ 630.00
Eckert, Angella N.	12/02/09	Communications with L. Hunter (KPMG) and R. Bird (KPMG) regarding discussion held with client.	0.5	\$ 322	\$ 161.00
Eckert, Angella N.	12/03/09	Update prepared by client list with open items and select new hire sample.	0.5	\$ 322	\$ 161.00
Eckert, Angella N.	12/03/09	Review and analyze Union financial statements and prepare e-mail to L. Hunter (KPMG) regarding same.	0.3	\$ 322	\$ 96.60
Bird, Lewis R.	12/17/09	Perform senior associate review of documents compiled by the staff related to trustee statements and certifications and committee meeting minutes.	1.5	\$ 210	\$ 315.00
Bird, Lewis R.	12/17/09	Review confirmations received and update control log.	0.5	\$ 210	\$ 105.00
Total 2008 Benefit Plan Audit			11.5		\$ 2,403.80

EXHIBIT E3

Building Materials Holding Corporation., et al
IRS EXAM - IRC 263A
December 1, 2009 through December 17, 2009

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		<i>no time charged for this period</i>			
		Total IRS EXAM - IRC 263A	<u>0.0</u>		<u>\$ -</u>

EXHIBIT E4

Building Materials Holding Corporation., et al
 Fee Statement and Fee Application Preparation
 December 1, 2009 through December 17, 2009
 (includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Campbell, Celeste H.	11/03/09	Provide BMHC files to fee auditor as requested.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	11/09/09	Extract and consolidate 10-09 time and expense details.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	11/09/09	Create summary report of time charged by professional by chargecode for 10-09 to use in monthly reconciliation process.	0.2	\$ 238	\$ 47.60
Sellers,Monica	11/17/09	Communications with C. Campbell (KPMG) regarding fee auditor inquiry.	0.2	\$ 336	\$ 67.20
Sellers,Monica	11/17/09	Create spreadsheet regarding fees noted as questionable and provide comments.	0.2	\$ 336	\$ 67.20
Campbell, Celeste H.	11/18/09	Call with D. Shontz (KPMG) regarding BMHC fee auditor inquiry relating to first interim period.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	11/18/09	Follow-up and provide background to G. Farrell, R. Husby (both KPMG) regarding fee auditor inquiry.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	11/18/09	Call with M. Sellers, D. Shontz, G. Farrell, R. Husby (all KPMG) regarding BMHC fee auditor inquiry relating to first interim period.	0.2	\$ 238	\$ 47.60
Sellers,Monica	11/18/09	Call with C. Campbell, D. Shontz, G. Farrell, R. Husby (all KPMG) regarding BMHC fee auditor inquiry relating to first interim period.	0.2	\$ 336	\$ 67.20
Sellers,Monica	11/18/09	Prepare for call regarding fee auditor's report and discussion regarding go-forward procedures	0.4	\$ 336	\$ 134.40
Sellers,Monica	11/19/09	Review revised fee auditor's report and respond with comments.	0.3	\$ 336	\$ 100.80
Campbell, Celeste H.	11/20/09	Call with D. Oliver (DFR) to discuss first interim fees in question.	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	11/23/09	Follow-up with G. Farrell, R. Husby (both KPMG) regarding discussion with D. Oliver (DFR).	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	11/23/09	Follow-up with D. Oliver (DFR) regarding 1st interim fee auditor final agreement.	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	11/24/09	Follow-up with professionals regarding outstanding time detail.	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	11/30/09	Review e-mail regarding 1st interim hearing and requests for timing with regards to 2nd interim fee statement and follow-up with R. Husby (KPMG) regarding same.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	12/01/09	Extract and consolidate time detail received to date.	0.5	\$ 238	\$ 119.00
Campbell, Celeste H.	12/01/09	Check client code in DASC, determine EMC associated with the Benefit Plan Audit and reach out to her for Timenx download report to facilitate identification of outstanding time for that project.	0.1	\$ 238	\$ 23.80
Campbell, Celeste H.	12/01/09	Multiple follow-ups with C. Laney (KPMG) regarding time and expense details report	0.3	\$ 238	\$ 71.40
Shaffer,Wendy	12/01/09	Review, format and edit Benefit Plan Audit detail for compliance with bankruptcy requirements.	1.9	\$ 168	\$ 319.20
Campbell, Celeste H.	12/02/09	Create summary report of time charged by professional by chargecode to use in monthly reconciliation process.	0.4	\$ 238	\$ 95.20
Campbell, Celeste H.	12/02/09	Perform reconciliation of time charged versus time detail provided for 9-09 through 11-09 for the Benefit Plan Audit.	0.8	\$ 238	\$ 190.40
Campbell, Celeste H.	12/02/09	Extract and consolidate additional time received	0.4	\$ 238	\$ 95.20
Campbell, Celeste H.	12/02/09	Perform analysis of outstanding time and follow-up	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	12/03/09	Follow-up with Benefit Plan Audit professionals regarding outstanding time detail	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	12/03/09	Extract and consolidate Benefit Plan Audit additional time detail	0.4	\$ 238	\$ 95.20
Campbell, Celeste H.	12/04/09	Review, format and edit Benefit Plan Audit time detail for compliance with District of Delaware bankruptcy requirements.	3.0	\$ 238	\$ 714.00
Campbell, Celeste H.	12/04/09	Verify meeting references for Benefit Plan Audit for the period of 9-09 through 11-09.	1.0	\$ 238	\$ 238.00
Shaffer,Wendy	12/04/09	Continue to review, format and edit Benefit Plan Audit detail for compliance with bankruptcy requirements.	1.0	\$ 168	\$ 168.00
Campbell, Celeste H.	12/07/09	Prepare BMHC fee statement exhibits	3.0	\$ 238	\$ 714.00
Husby,Richard K	12/07/09	Review November fee statement	1.0	\$ 322	\$ 322.00
Sellers,Monica	12/07/09	Perform manager review and provide comments to fee application.	0.9	\$ 336	\$ 302.40

EXHIBIT E4

Building Materials Holding Corporation., et al
 Fee Statement and Fee Application Preparation
 December 1, 2009 through December 17, 2009
 (includes previously unbilled time)

Name	Date	Description	Hours	Rate	Amount
Campbell, Celeste H.	12/08/09	Incorporate R. Husby (KPMG) review comments into fee statement.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	12/08/09	Extract and consolidate additional time detail received.	0.4	\$ 238	\$ 95.20
Campbell, Celeste H.	12/08/09	Prepare narrative to accompany BMHC current month fee statement	0.7	\$ 238	\$ 166.60
Sellers, Monica	12/08/09	Perform final review of detail and provide comments to fee application.	1.2	\$ 336	\$ 403.20
Campbell, Celeste H.	12/09/09	Incorporate M. Seller's (KPMG) review comments into 11-09 fee statement	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	12/09/09	Incorporate L. Hunter's (KPMG) review comments into 11-09 fee statement	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	12/09/09	Verify outstanding meeting references based on additional detail received.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	12/09/09	Finalize exhibits and convert into format required for filing.	0.7	\$ 238	\$ 166.60
Campbell, Celeste H.	12/09/09	Update narrative with finalized numbers.	0.5	\$ 238	\$ 119.00
Sellers, Monica	12/09/09	Discussion with C. Campbell (KPMG) regarding billings and go-forward procedures; (0.1) review documents and respond with comments (0.2)	0.3	\$ 336	\$ 100.80
Campbell, Celeste H.	12/10/09	Revise exhibits to include revisions as requested by G. Farrell (KPMG) and reconvert exhibits.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	12/10/09	Prepare 11-09 declaration to accompany fee statement.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	12/10/09	Revise exhibits per M. Sellers (KPMG) request and reconvert and recombine files	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	12/10/09	Convert files and combine into consolidated file and forward to R. Poppiti (YCST) for filing and service	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	12/10/09	Forward excel file to D. Oliver (DFR) per fee auditor instructions.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	12/10/09	Revise narrative, declaration, and exhibits per YCST instructions, and convert, combine and resend to YCST for filing.	0.6	\$ 238	\$ 142.80
Campbell, Celeste H.	12/14/09	Review BMHC 2nd interim fee application prepared by YCST and verify KPMG numbers.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	12/14/09	Forward BMHC 2nd interim to G. Farrell and R. Husby (both KPMG) for review and communicate anticipated timeline for objections/responses and upcoming holidays.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	12/17/09	Review BMHC fee auditor inquiry regarding 11-09 fee statement and follow-up with D. Bazzano (KPMG) regarding same.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	12/17/09	Multiple correspondences with D. Oliver (DFR) regarding 2nd interim fee inquiries.	0.2	\$ 238	\$ 47.60
Total Fee Statement and Fee Application Preparation			<u><u>26.2</u></u>		<u><u>\$ 6,479.20</u></u>

EXHIBIT F
Building Materials Holding Corporation., et al
Summary of Out of Pocket Expenses
December 1, 2009 through December 17, 2009

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

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

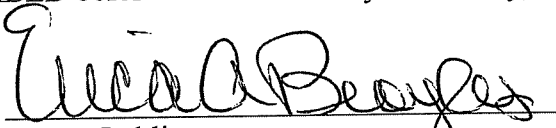
STATE OF DELAWARE)
) SS
NEW CASTLE COUNTY)

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

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EXHIBIT B

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1/19/2010

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