

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

<b>IN RE:</b>	)	
	)	<b>Chapter 11</b>
<b>BUILDING MATERIALS HOLDING CORPORATION, et al.,<sup>1</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
	)	
<b>Debtors.</b>	)	<b>Jointly Administered</b>
	)	
	)	<b>Ref. Docket Nos. 1319</b>
	)	

**FEE AUDITOR'S FINAL REPORT REGARDING SIXTH MONTHLY AND FINAL APPLICATION OF PRICEWATERHOUSECOOPERS LLP**

Direct Fee Review LLC (“DFR”), appointed and employed as the Fee Auditor in the above-captioned bankruptcy proceedings and acting in its capacity regarding the Sixth Monthly and Final Application of PricewaterhouseCoopers LLP for allowance of compensation for services rendered and reimbursement of expenses as tax advisors to the Debtors and Debtors-in-Possession for the interim period December 1, 2009 through December 17, 2009 (“Interim Fee Request”) seeking approval of fees in the amount of \$91,425.00 and reimbursement of expenses in the amount of \$248.93, and for the final period June 16, 2009 through December 17, 2009 (“Final Fee Request”) seeking approval of fees in the amount of \$1,008,070.00 and reimbursement of expenses in the amount of \$370.34, submits its final report.

**BACKGROUND**

In performance of audit procedures and in preparation of this report designed to quantify and

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<sup>1</sup> 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.

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

### **DISCUSSION**

For the compensation period of December 1, 2009 through December 17, 2009 PricewaterhouseCoopers LLP submitted an Interim Fee Request in the amount of \$91,425.00 as actual, reasonable and necessary and reimbursement of expenses in the amount of \$248.93. For the Interim Fee Request period \$7,830.00 was charged for fee applications.

1. Based upon our procedures applied to the Interim Fee Request for December 1, 2009 through December 17, 2009 we have noted that a material amount of time in this fee application is related to the preparation of fee applications. We deem it generally acceptable to spend less than \$50,000 or 5% of time charged preparing fee applications. We apply these guidelines on a cumulative basis. We noted that for the Final Fee Request period the firm has charged \$33,707.00 and we have calculated that 3.34% of the charges relate to fee applications on a cumulative basis. We do not have an objection to the amount of these fees and we do not recommend any change for these entries.
2. We noted transportation expenses that included the entries listed in Exhibit A that appear

to be ordinary commuting and we noted a charge for an individual that did not appear to be a timekeeper. We requested that these entries be explained. After discussions with the firm and after review of the additional information provided by the firm we recommend a reduction in expense in the amount of \$135.30 for these entries. The firm has agreed to withdraw these charges.

### **FINAL APPROVAL OF FEES AND EXPENSES**

3. The firm previously filed the First Interim Quarterly Fee Request for the period June 16, 2009 through August 31, 2009 and the Second Quarterly Fee Request for the period September 1, 2009 through November 30, 2009. We reviewed these fee requests and filed our reports with the Court recommending approval of fees in the total amount of \$916,645.00 and expenses in the total amount of \$121.41 for the period June 16, 2009 through November 30, 2009.


### **CONCLUSION**

Regarding the Interim Fee Request period and the fees and expenses discussed in the previous sections, DFR submits its final report for the Interim Fee Request period of PricewaterhouseCoopers LLP for allowance of compensation for services rendered and 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 we recommend the approval of fees in the amount of \$91,425.00 and the reimbursement of expenses in the amount of \$113.63 (\$248.93 less \$135.30). We have no changes to make to our reports related to the period June 16, 2009 through November 30, 2009 and therefore continue to recommend approval of fees in the total amount of \$916,645.00 and expenses in the total amount of

\$121.41 for that period. For the Final Fee Request period from June 16, 2009 through December 17, 2009 we recommend the approval of fees in the amount of \$1,008,070.00 and the reimbursement of expenses in the amount of \$235.04 (\$370.34 less \$135.30).

Respectfully submitted,

**DIRECT FEE REVIEW LLC**

By:   
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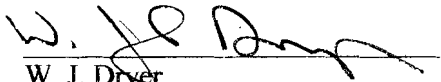
**FEE AUDITOR**

**Exhibit A:**

10/8/2009	Paul Baldrige Klopping	Public/ground transportation TRANSPORTATION IN LEAD OF MILEAGE.	0109E0001: BART -PUBLIC TRANSPORTATION (I.E., BART) TRAVEL EXPENSE. ROUND-TRIP BART TICKET FROM PLEASANTON STATION TO EMBARCADERO STATION. PUBLIC	\$12.10
10/30/2009	Roger A Feusier	Mileage Allowance	0109E0002: MILEAGE FOR ROUNDTRIP FROM SONOMA, CA TO SAN FRANSISCO, CA	\$61.60
10/31/2009	Roger A Feusier	Mileage Allowance	0109E0003: MILEAGE FOR ROUNDTRIP FROM SONOMA, CA TO SAN FRANSISCO, CA	\$61.60

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 2<sup>nd</sup> day of February, 2010.

By:   
W. J. Dryer

**SERVICE LIST**  
**Notice Parties**

**The Applicants**

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