

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

<b>IN RE:</b>	)	
	)	<b>Chapter 11</b>
<b>BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i>,<sup>1</sup></b>	)	<b>Case No. 09-12074 (KJC)</b>
<b>Debtors.</b>	)	<b>Jointly Administered</b>
	)	
	)	<b>Ref. Docket Nos. 102, 241 and 286</b>

**SECOND SUPPLEMENTAL DECLARATION OF STEVEN VARNER 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 ALVAREZ & MARSAL NORTH AMERICA, LLC AS  
RESTRUCTURING ADVISORS *NUNC PRO TUNC* TO THE PETITION DATE**

I, Steven Varner, being duly sworn, hereby deposes and says as follows:

**FOUNDATION**

1. I am a Managing Director with Alvarez & Marsal North America, LLC, together with its wholly owned subsidiaries, agents, affiliates (all of which are wholly-owned by Alvarez & Marsal North America, LLC's parent company and employees) and independent contractors (collectively, "*A&M*"), a restructuring advisory services firm with numerous offices throughout the country. I submit this Supplemental Declaration, pursuant to sections 327(a) and 329 of title 11 of the United States Code, Rules 2014 and 2016(b) of the Federal Rules of Bankruptcy Procedure, and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware, in support of the *Debtors' Application Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for an*

<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.

*Order Authorizing the Debtors to Retain and Employ Alvarez & Marsal North America, LLC as Restructuring Advisors Nunc Pro Tunc to the Petition Date* [Docket No. 102] (the "**Application**"). Unless otherwise stated in this Supplemental Declaration, I have personal knowledge of the facts set forth herein.

### **SUPPLEMENTAL DISCLOSURES**

2. In addition to the disclosures provided in the Varner Declaration,<sup>2</sup> certain A&M employees maintain relationships as interim officers of Lehman Brothers Holdings Inc. and certain of its affiliates, as debtors and debtors in possession (collectively, "**Lehman**"). Lehman, through one or more of its affiliates, is a participant in BMHC's prepetition term lending facility (the "**Facility**"). To the best of my knowledge, Lehman currently does not maintain an interest in the Facility of greater than 1% of the total outstanding balance of the Facility. A&M will recuse itself from advising Lehman and the Debtors with respect to matters directly related to any claims between Lehman and the Debtors.


***Remainder of page intentionally left blank***

---

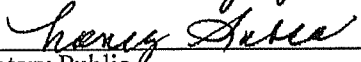
<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings set forth in the Application.

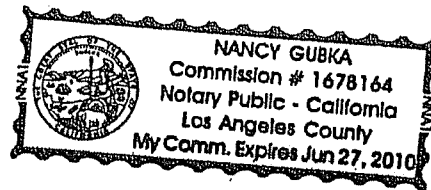
Pursuant to 28 U.S.C. section 1746, I declare under penalty of perjury that  
the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated this 21 day of July 2009

By:   
Steven Varner  
Managing Director

Sworn to and subscribed before  
me this 21 day of July, 2009

  
Notary Public



# CALIFORNIA JURAT WITH AFFIANT STATEMENT

- ☒ See Attached Document (Notary to cross out lines 1-6 below)  
☐ See Statement Below (Lines 1-5 to be completed only by document signer[s], *not* Notary)

\_\_\_\_\_  
Signature of Document Signer No. 1

\_\_\_\_\_  
Signature of Document Signer No. 2 (if any)

State of California

County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this

21<sup>st</sup> day of July, 2009, by  
Date Month Year

(1) STEVEN VARNER  
Name of Signer

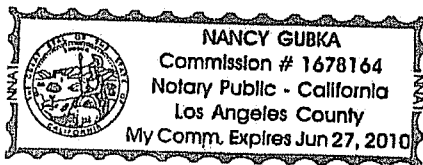
proved to me on the basis of satisfactory evidence  
to be the person who appeared before me (.) (,)

(and

(2) \_\_\_\_\_  
Name of Signer

proved to me on the basis of satisfactory evidence  
to be the person who appeared before me.)

Signature *Nancy Gubka*  
Signature of Notary Public



Place Notary Seal Above

## OPTIONAL

Though the information below is not required by law, it may prove  
valuable to persons relying on the document and could prevent  
fraudulent removal and reattachment of this form to another document.

### Further Description of Any Attached Document

Title or Type of Document: Signature Page  
Document Date: July 21, 2009 Number of Pages: 1  
Signer(s) Other Than Named Above: \_\_\_\_\_

