

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

IN RE:)	
)	Chapter 11
BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i>,¹)	Case No. 09-12074 (KJC)
Debtors.)	Jointly Administered
)	
)	Ref. Docket Nos. 101 and 245

**SUPPLEMENTAL 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**

I, Roger A. Feusier, declare and state as follows:

FOUNDATION

1. I am a partner in PricewaterhouseCoopers LLP ("**PwC**"), an accounting and financial services firm that has an office at 3 Embarcadero Center, 20th Floor, San Francisco, California, 94111. 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 Order Authorizing the Debtors to Retain and Employ PricewaterhouseCoopers LLP as Tax*

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.

Advisor Nunc Pro Tunc to the Petition Date, and Waiving Certain Requirements Of Local Rule 2016-2 [Docket No. 101] (the "**Application**"). Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.²

SUPPLEMENTAL DISCLOSURES

2. A payment history for all payments received by PwC from the Debtors during the one (1) year period preceding the Petition Date is set forth on ***Exhibit A*** annexed hereto.

3. As stated in the Feusier Declaration, in connection with its retention by the Debtors in these cases, PwC was unable to complete its review of its connections with the Interested Parties, as identified to PwC by counsel for the Debtors. As of the date of this Supplemental Declaration, PwC has completed its internal review of these Interested Parties. For these remaining entities, I have been able to ascertain that PwC has been retained within the last three years to represent these Interested Parties (or their apparent affiliates, as the case may be) in matters unrelated to these cases, and such additional parties are listed on ***Exhibit B*** annexed hereto.

4. To the best of my knowledge, PwC is not providing and will not provide services to any of these Interested Parties listed on ***Exhibit B*** that are adverse to the Debtors or related to issues connected to the Debtors' bankruptcy cases. PwC's assistance and services being provided to the Interested Parties has been primarily related to auditing, tax and/or other consulting services. To the best of my knowledge, no services are being provided to these Interested Parties which could impact their rights in the Debtors' cases, nor does PwC's

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

involvement in these cases compromise its ability to continue such accounting, tax and financial advisory services.

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: Roger A. Feusier
Roger A. Feusier
Partner

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

Marianne Aubert
Notary Public

*Proced to me on the basis
of satisfactory evidence to be
the person who appeared
before me.*

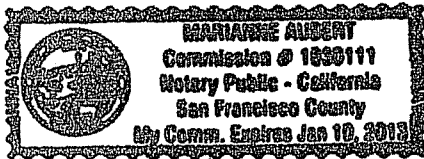


EXHIBIT A

PwC Payment History

PricewaterhouseCoopers LLP Invoices to BMHC
June 15, 2008 through July 10, 2009
Prepared on July 10, 2009

Project	Period Covered	Invoice Date	Invoice Amount	Payment Date	Payment Amount	Retainer Information
BMHC Health IBNR Valuation	Thru July 15, 2008	July 21, 2008	9,500	August 8, 2008	9,500	
	July 16, 2008 - January 15, 2009	January 22, 2009	7,600	February 6, 2009	7,600	
	January 16 - June 19, 2009	June 19, 2009	7,600			
	Thru June 26, 2009	June 26, 2009	1,700			
2006 Federal Income Tax Return Review	March - June 2008	June 30, 2008	62,500	July 7, 2008	62,500	
	July 2008	August 11, 2008	68,000	August 28, 2008	68,000	
BMHC 2007 / 2008 Compliance / Consulting	August 2008	September 11, 2008	55,162	October 1, 2008	55,162	
	September 2008	October 3, 2008	266,156	October 17, 2008	266,156	
	October - November 2008	November 26, 2008	83,341	December 22, 2008	83,341	
	December 1, 2008 - January 15, 2009	January 27, 2009	110,619	February 6, 2009	110,619	
	January 16 - February 15, 2009	February 26, 2009	98,000	March 23, 2009	98,000	
	February 16 - March 15, 2009	March 23, 2009	102,084	April 9, 2009	102,084	
	March 16 - April 30, 2009	May 1, 2009	152,124	May 14, 2009	152,124	
		May 4, 2009		May 8, 2009	150,000	Retainer Received
	May 1 - June 15, 2009	June 15, 2009	98,143			Retainer Draw Down
		June 15, 2009		June 15, 2009	100,000	Retainer Received
BMHC 382 Study / Opinion	August - September 11, 2008	September 11, 2008	75,000	October 1, 2008	75,000	
BMCI Quarterly Annual Actuarial Review	June 2008	June 17, 2008	12,000	July 7, 2008	12,000	
	July 2008	July 17, 2008	12,020	July 28, 2008	12,020	
	August 2008	August 17, 2008	12,000	September 8, 2008	12,000	
	September 2008	September 12, 2008	12,000	September 24, 2008	12,000	
	October 2008	October 16, 2008	12,000	November 3, 2008	12,000	
	November 2008	November 19, 2008	12,000	December 1, 2008	12,000	
	December 2008	December 17, 2008	12,000	January 20, 2009	12,000	
	January 2009	January 21, 2009	12,000	February 2, 2009	12,000	
	February 2009	February 17, 2009	12,000	March 6, 2009	12,000	
	March 2009	March 17, 2009	12,000	April 9, 2009	12,000	
	April 2009	April 16, 2009	12,000	May 26, 2009	12,000	
	May 2009	May 26, 2009	12,000	June 9, 2009	12,000	
	June 2009	June 15, 2009	12,000			
Totals			<u>1,353,549</u>		<u>1,484,106</u>	
Retainer Amount on Account					<u>130,557</u>	

EXHIBIT B

Supplemental Conflicts List

EXHIBIT B - CONFLICTS SEARCH RESULTS
SUPPLEMENTAL DECLARATION OF ROGER FEUSIER

PwC currently perform or have previously performed services as described in the Supplemental Declaration and/or in matters unrelated to these Chapter 11 Cases to the following individuals or entities or have other relationships with such entities, such as banking relationships.

RELATIONSHIPS KNOWN AS OF JULY 10, 2009

(Attached as table, with the subtitles referring to the categories used by the Debtors in
Schedule 1 - Conflicts List within Feusier Declaration)

Debtor entities:

Building Materials Holding Corporation
BMC Insurance, Inc.

Equipment Leasing:

Penske

Lender Syndicate:

BNP Paribas
SunTrust Bank
LaSalle Bank
Raymond James
Union Bank of California
Dimaio Ahmad Capital (Duane Street)
HSBC
PNC Bank
Commerzbank
D. E. Shaw Laminar Portfolios
West Coast Bank
Whitebox Hedged HY Partnership
Fraser Sullivan
PPM American
Gulf Stream Asset Mgmt.
PHL Variable Insurance
State Street (Qualcomm)
Columbus Nova
Third Avenue Spec. Sit. Fund
Edwards Angell Palmer & Dodge
(Marlborough St.)
MFS

The Hartford

***Current and Former Officers and Directors
(two year reach back, including officers and
directors of subsidiaries):***

Norman R. Walker

Substantial Equity Holders:

Schneider Capital Management Corporation
Royce & Associates, LLC

Top 50 Largest Vendors:

Weyerhaeuser NR Company
Boise Cascade BMDD
Marvin Windows & Doors
Masonite
James Hardie Building Products
Guardian Building Products
Bluelinx Corporation
Louisiana Pacific Corp.
DW Distribution
Mitek Industries Inc.
Jeld Wen Windows & Doors
American Intl. Forest Products
Milgard Manufacturing Inc.
Lumber Products
White Cap
True Value
Therma Tru Corp.
Sierra Pacific Industries

Ferguson Enterprises Inc.
Ready Mix Inc.

Significant Customers:

D.R. Horton, Inc.
K B Home
The Ryland Group Inc.
Barratt American Incorporated
Wilshire Homes Of Texas Ltd.
Woodside Group Inc.
Van Guard Construction, LLC
Toll Brothers, Inc.
M.D.C. Holdings, Inc.
Meritage Homes Corporation
Standard Pacific Corp.
Greystone Multi-Family Builders, Inc.
Summit Companies Of Jacksonville, Inc.
Centex Corporation

Utilities:-

APS
Board of Water Works
CenterPoint Energy
City Of Abilene
City of Austin
City of Burlington
City of Cedar Park
City of Charlotte
County of Mecklenburg
City of Fresno
City of Frisco
City of Helena
City of Hurst
City of Kent
City of Killeen
City of Modesto
City of North Las Vegas
City of Poway
City of Thornton
City of West Jordan
Clark Public Utilities
CPS Energy

Douglas County
Evergreen Disposal
Gas Company
Harris County Mud 366
Idaho Power
Intermountain Gas
Intermountain Rural Electric Association
Las Vegas Valley Water District
Modesto Irrigation District
Mountain Water Co.
New Braunfels Utilities
NorthWestern Energy
NW Natural
Pedernales Electric
PG & E
Piedmont Natural Gas
Pierce County
Puget Sound Energy
Questar Gas
Riverside Public Utilities
Rocky Mountain Power
San Diego Gas & Electric
Snohomish County
Southern California Edison
Southwestern Electric Power (American Electric Inc)
Texas Gas Service
Truckee Meadows Water
United Power
United Water
Utility Services
Waste Connections - Vancouver District 210
Waste Management
WTU Retail Energy
Xcel Energy
Broadwing/L3 Communications
CCI Network Services
Cellular One
eFax Corporate
Embarq
Excel

Frontier
Granite
Integra Telecom
InteCall
Matrix Telecom Inc
NTS Communications Inc
Qwest
Sprint-Nextel
TW Telecom
UCN Inc

Insurers and Brokers:

Marsh USA, Inc.
Integro USA, Inc.
Aon, Inc.
Westchester Surplus Lines Ins. Co.
Lexington Insurance Company UKB
XL Europe Limited
Catlin Insurance Company (UK) Ltd.
Max Re Ltd.
SR International Business Insurance
Marsh AG
AIG Excess Liability Insurance Company
Ltd.
XL Specialty Ins. Co.
Federal Ins. Co.
National Union Fire Insurance Co. of
Pittsburgh PA
XL Insurance Ltd.
Starr Excess Liab Ins Co Ltd.
Old Republic Insurance Company
Zurich American Ins. Co.

Landlords:

JH Associates LLC
Darryl Crow
Boston Properties
Sundance Investments L.P.
WS Properties
Union Pacific Railroad
The Gateway
Boulders West, LLC
Hillcrest Partners Joint Venture

Union Pacific Railroad
CRP Holdings B.L.P

Significant Litigation Counterparties:

DR Horton
Weis Builders, Inc.
Fifth Third Bank