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: September 9, 2009 Hearing Date: TBD (Waiver of Local Rule Requested)

SUMMARY OF FIRST 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 JUNE 16, 2009 THROUGH JULY 31, 2009

Name of Applicant:	PricewaterhouseCoopers LLP ("PwC")
Authorized to provide professional services to:	Debtors and debtors-in-possession
Date of Retention:	Order retaining PwC *nunc pro tunc* to June 16, 2009 entered on July 16, 2009
Period for which compensation and reimbursement are sought:	June 16, 2009 through July 31, 2009 (the "Fee Period")
Amount of Compensation sought as actual, reasonable, and necessary:	$76,443.00 (80% of $95,554.00[2])
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	$0.00

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

The total time expended for fee application preparation is approximately 11.2 hours and the corresponding compensation requested is approximately $2,650.00.[3]

[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.

[2] Total fees incurred during the Fee Period, $247,411.00, less the prepetition retainer, $151,857.00.

[3] This fee application was prepared in August 2009 and the corresponding hours and fees will be billed to the Debtors within that

SUMMARY OF PREVIOUSLY FILED FEE APPLICATIONS

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

SUMMARY BY PROJECT

	Hours	Total Compensation
Tax Advisory Services		
PrePetition Retainer	0.00	($151,857.00)
Income Tax Consulting	399.40	$196,680.00
Actuarial Evaluation and Other Matters	73.30	$34,972.00
Subtotal - Tax Advisory Services	**472.70**	**$79,795.00**
Bankruptcy Requirements and Obligations		
Employment Applications and Other Court Filings	19.20	$13,109.00
Monthly, Interim and Final Fee Applications	11.20	$2,650.00
Subtotal - Bankruptcy Requirements and Obligations	**30.40**	**$15,759.00**
Total Hours and Compensation	**503.10**	**$95,554.00**

HOURLY FEE SERVICES

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Tax Advisory Services				
PricewaterhouseCoopers LLP	Retainer	$0	0.00	($151,857.00)
Brian A Jones	Partner	$625	4.00	$2,500.00
Jim Banks	Partner	$780	4.00	$3,120.00
Patricia W Pellervo	Partner	$780	3.30	$2,574.00
Roger A Feusier	Partner	$780	76.70	$59,826.00
Kevin L Wick	Managing Director	$600	35.00	$21,000.00
Martin E Staehlin	Managing Director	$600	2.50	$1,500.00
Bret H Balonick	Director	$550	113.50	$62,425.00
Darryl C Delmonico	Director	$550	4.00	$2,200.00
Jinn-Feng Lin	Director	$550	5.00	$2,750.00
Chad Justin Gumm	Manager	$450	47.80	$21,510.00
Emily J Smith	Manager	$450	1.00	$450.00
Stephen J Higgins	Manager	$440	0.80	$352.00
Chi Ling Chiu	Senior Associate	$295	16.00	$4,720.00
Robert Ellis Morton Flowers	Senior Associate	$350	39.00	$13,650.00
Tiffany Kit-ling Chu	Senior Associate	$350	34.00	$11,900.00
Joanne Koh Ticsay	Associate	$250	0.70	$175.00
Nienh T Ho	Associate	$215	10.00	$2,150.00
Paul J Crosbie	Associate	$250	75.40	$18,850.00
Subtotal - Tax Advisory Services			**472.70**	**$79,795.00**

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monthly fee invoice.

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Bankruptcy Requirements and Obligations				
Roger A Feusier	Partner	$780	13.30	$10,374.00
Bret H Balonick	Director	$550	3.50	$1,925.00
Andrea Clark Smith	Manager (Bankruptcy)	$400	6.40	$2,560.00
Juan Antonio Rosa	Paraprofessional	$125	7.20	$900.00
Subtotal - Bankruptcy Requirements and Obligations			**30.40**	**$15,759.00**
Total Hours and Compensation			**503.10**	**$95,554.00**

EXPENSE SUMMARY

PwC professionals did not incur expenditures during the period.

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
	)	Objection Deadline: September 9, 2009 Hearing Date: TBD (Waiver of Local Rule Requested)

FIRST 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 JUNE 16, 2009 THROUGH JULY 31, 2009

PricewaterhouseCoopers LLP ("PwC"), tax advisor for the above-captioned debtors and debtors in possession (collectively, "Building Materials Holding Corporation" or the "Debtors"), submits this first monthly fee application (the "Application")[2] for the period from June 16, 2009 through July 31, 2009 seeking (i) compensation in the amount of $95,554.00[3] for the 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 $0.00. In support of this Application, PwC respectfully states as follows:

[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.

[2] 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").

[3] Total fees incurred during the Fee Period, $247,411.00, less the prepetition retainer, $151,857.00.

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.

2. 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.

Reasonable and Necessary Services Rendered by PwC During the Fee Period

3. This is the first 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		
PrePetition Retainer	0.00	($151,857.00)
Income Tax Consulting	399.40	$196,680.00
Actuarial Evaluation and Other Matters	73.30	$34,972.00
Subtotal - Tax Advisory Services	**472.70**	**$79,795.00**
Bankruptcy Requirements and Obligations		
Employment Applications and Other Court Filings	19.20	$13,109.00
Monthly, Interim and Final Fee Applications	11.20	$2,650.00
Subtotal - Bankruptcy Requirements and Obligations	**30.40**	**$15,759.00**
Total Hours and Compensation	**503.10**	**$95,554.00**

A. Services Rendered - Tax Advisory Services

4. During the Fee Period, PwC continued to provide the research, analysis, and preparation of a stock basis study of the Debtors' subsidiaries for tax purposes, performed a detailed review of the Debtors' and Debtors' in possession asset tax bases computation, prepared a roll forward of the section 382 study, performed research and preparation of responses to the IRS examination and performed research, analysis, and preparation of a detailed Net Operating Loss and Cancellation of Indebtedness report analyzing the cash tax impacts of elections under IRC sections 108(i), 108(b)(5), and 382(l)(5) and related tax attribute reductions under IRC sections 108(b) and 1017.

B. Services Rendered - Bankruptcy Requirements and Obligations

5. <u>Employment Applications and Other Court Filings</u> - PwC professionals undertook the tasks and analysis of reviewing the employment application and associated court filings submitted to the Court to employ PwC as tax advisors, as well as prepared the supporting details for the declaration. PwC worked closely with Debtors' Bankruptcy Counsel, Gibson Dunn, to

prepare the necessary retention documents submitted to the Court. Subsequent to the filing of the Employment Application, PwC prepared additional information as requested through the inquiry from the U.S. Trustee. These services were performed so PwC could continue to provide services to the Debtors during the bankruptcy proceedings.

6. Monthly, Interim and Final Fee Application- PwC professionals performed various required tasks to provide the necessary procedures and tools to PwC professionals in accordance with the Courts guidelines for submitting fees and expenses. The tasks include 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.

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 $95,554.00 ($247,411.00 less the applied prepetition retainer, $151,857.00. PwC tax and advisory professionals expended a total of 503.10 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 $491.77. 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.

REASONABLE AND NECESSARY EXPENDITURES INCURRED BY PWC DURING THE FEE PERIOD

10. PwC professionals did not incur expenses during the period.

RELIEF REQUESTED RETENTION AND CONTINUING DISINTERESTEDNESS OF PWC

11. 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.

12. 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.

13. 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.

14. 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.

15. 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.

16. Pursuant to Bankruptcy Rule 201(b), PwC has not shared , nor has P2C 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.

<u>REPRESENTATIONS</u>

17. 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.

18. In summary, by this Application, PwC requests interim payment of compensation for fees and expenses in the total amount of $76,443.20 consisting of: (a) $76,443.20 which is 80% of the fees, $95,554.00 ($247,411.00 less a prepetition retainer of $151,857.00) incurred by the Debtors for reasonable and necessary professional services rendered by PwC; and (b) $0.00 for actual and necessary costs and expenses.

WHEREFORE, PwC requests that is 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: August 24, 2009

PRICEWATERHOUSECOOPERS LLP

Roger A. Feusier

Roger A. Feusier
Three Embarcadero Center
San Francisco, CA 94111-4004
Telephone (415) 498-6060
Facsimile (415) 498-5156
Tax Advisor for the Debtors and Debtors in Possession

Schedule of Exhibits

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.

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: September 9, 2009 at 4:00 p.m. (ET)** **Hearing Date: To Be Determined**

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); AND (IV) ALL PARTIES THAT HAVE REQUESTED NOTICE PURSUANT TO RULE 2002 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE.

PLEASE TAKE NOTICE that the **First 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 June 16, 2009 Through July 31, 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 $95,554.00 and expenses in the amount of $0.00.

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, must be filed on or before **September 9, 2009 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 Objection Deadline: (i) the Debtors: Building Materials Holding Corporation, 720 Park Boulevard, Suite

[1] If applicable, the Debtors, along with the last four digits of each Debtor's tax identification number, and chapter 11 case number, are as follows: Building Materials Holding Corporation (4269) Case No. 09-12074, BMC West Corporation (0454) Case No. 09-12075, SelectBuild Construction, Inc. (1340) Case No. 09-12076, SelectBuild Northern California, Inc. (7579) Case No. 09-12077, Illinois Framing, Inc. (4451) Case No. 09-12078, C Construction, Inc. (8206) Case No. 09-12079, TWF Construction, Inc. (3334) Case No. 09-12080, H.N.R. Framing Systems, Inc. (4329) Case No. 09-12081, SelectBuild Southern California, Inc. (9378) Case No. 09-12082, SelectBuild Nevada, Inc. (8912) Case No. 09-12083, SelectBuild Arizona, LLC (0036) Case No. 09-12084, and SelectBuild Illinois, LLC (0792) Case No. 09-12085. The mailing address for the Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.

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. Giaimo 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 FEES AND 100% OF THE REQUESTED EXPENSES WITHOUT FURTHER ORDER OF THE COURT. ONLY IF AN OBJECTION IS PROPERLY AND TIMELY FILED IN ACCORDANCE WITH THE ABOVE PROCEDURE WILL A HEARING BE HELD ON THE APPLICATION. ONLY THOSE PARTIES TIMELY FILING AND SERVING OBJECTIONS WILL RECEIVE NOTICE AND BE HEARD AT SUCH HEARING.

Dated: Wilmington, Delaware
August 25, 2009

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*)
Saee M. Muzumdar (admitted *pro hac vice*)
200 Park Avenue, 47th Floor
New York, New York 10166-0193
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Facsimile: (212) 351-4035

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Facsimile: (214) 571-2900

ATTORNEYS FOR THE DEBTORS
AND DEBTORS-IN-POSSESSION

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

PricewaterhouseCoopers LLP - Tax Advisor

Summary of Hours and Compensation by Project

For the Period June 16, 2009 through July 31, 2009

	Hours	Total Compensation
Tax Advisory Services		
PrePetition Retainer	0.00	($151,857.00)
Income Tax Consulting	399.40	$196,680.00
Actuarial Evaluation and Other Matters	73.30	$34,972.00
Subtotal - Tax Advisory Services	**472.70**	**$79,795.00**
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Subtotal - Bankruptcy Requirements and Obligations	**30.40**	**$15,759.00**
Total Hours and Compensation	**503.10**	**$95,554.00**

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 June 16, 2009 through July 31, 2009

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Tax Advisory Services				
PricewaterhouseCoopers LLP	Retainer	$0	0.00	($151,857.00)
Brian A Jones	Partner	$625	4.00	$2,500.00
Jim Banks	Partner	$780	4.00	$3,120.00
Patricia W Pellervo	Partner	$780	3.30	$2,574.00
Roger A Feusier	Partner	$780	76.70	$59,826.00
Kevin L Wick	Managing Director	$600	35.00	$21,000.00
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Stephen J Higgins	Manager	$440	0.80	$352.00
Chi Ling Chiu	Senior Associate	$295	16.00	$4,720.00
Robert Ellis Morton Flowers	Senior Associate	$350	39.00	$13,650.00
Tiffany Kit-ling Chu	Senior Associate	$350	34.00	$11,900.00
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Paul J Crosbie	Associate	$250	75.40	$18,850.00
Subtotal - Tax Advisory Services			**472.70**	**$79,795.00**
Bankruptcy Requirements and Obligations				
Roger A Feusier	Partner	$780	13.30	$10,374.00
Bret H Balonick	Director	$550	3.50	$1,925.00
Andrea Clark Smith	Manager (Bankruptcy)	$400	6.40	$2,560.00

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 June 16, 2009 through July 31, 2009

Professional by Billing Category	**Position**	**Rate**	**Hours**	**Total Compensation**
Juan Antonio Rosa	Paraprofessional	$125	7.20	$900.00
Subtotal - Bankruptcy Requirements and Obligations			**30.40**	**$15,759.00**
Total Hours and Compensation			**503.10**	**$95,554.00**

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 June 16, 2009 through July 31, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
Tax Advisory Services						
PrePetition Retainer						
6/15/2009	PricewaterhouseCoopers LLP	Retainer	0709H001: Retainer - Prepetition - Application towards first postpetition invoice, $151,857.	$0.00	0.00	($151,857.00)
Subtotal - Hours and Compensation for PrePetition Retainer					**0.00**	**($151,857.00)**
Income Tax Consulting						
6/16/2009	Roger A Feusier	Partner	0709H002: Review Chapter 11 plan filing documents for tax implications, treatment of classes, COD income potential, etc.	$780.00	2.90	$2,262.00
6/16/2009	Roger A Feusier	Partner	0709H003: Review of estimated timing for exit from BK and impact on tax attributes and inside asset basis. Confirm rate in feasibility plan..	$780.00	1.60	$1,248.00
6/16/2009	Patricia W Pellervo	Partner	0709H004: Discuss group stock change and stock basis issues with C. Gumm (PwC). BMHC former parent became operating sub under new holding company implicating group structure change rules for consolidated return rules purposes.	$780.00	0.70	$546.00
6/16/2009	Bret H Balonick	Director	0709H005: Review of bankruptcy filing for tax aspects and participate in discussions with B. Armitage.	$550.00	4.00	$2,200.00
6/16/2009	Emily J Smith	Manager	0709H006: Review FAS 123R and implication on tax accrual and related issues impacting tax basis.	$450.00	1.00	$450.00
6/16/2009	Chad Justin Gumm	Manager	0709H007: Preparation of stock basis study and calculation.	$450.00	3.00	$1,350.00
6/16/2009	Paul J Crosbie	Associate	0709H008: Complete BMHC Outside Basis Study workpapers and sent to C. Gumm (PwC) for review.	$250.00	6.50	$1,625.00

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 June 16, 2009 through July 31, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/17/2009	Roger A Feusier	Partner	0709H009: Review Ch. 11 plan tax issues and questions regarding 382 plan with B. Balonick (PwC) and P. Street (Client).	$780.00	1.90	$1,482.00
6/17/2009	Roger A Feusier	Partner	0709H010: Inside/outside basis issues; 385 issue regarding new term notes under plan. Potential equity characterization due to excess cash issue.	$780.00	1.60	$1,248.00
6/17/2009	Bret H Balonick	Director	0709H011: Analysis of outside basis review, inside basis roll up, and COD calculation. Review sec 382 issues.	$550.00	3.50	$1,925.00
6/17/2009	Chad Justin Gumm	Manager	0709H012: Review stock basis study.	$450.00	1.00	$450.00
6/17/2009	Robert Ellis Morton Flowers	Senior Associate	0709H013: Meeting with D. Delmonico, R. Feusier, B. Balonick (all PwC), review and application of Sec. 385 regs to facts, review of debt agreements.	$350.00	3.50	$1,225.00
6/17/2009	Tiffany Kit-ling Chu	Senior Associate	0709H014: Review bankruptcy filing documents and update Section 108 calculation.	$350.00	2.50	$875.00
6/17/2009	Paul J Crosbie	Associate	0709H015: Analyze Section 108(a) research and potential elections.	$250.00	0.50	$125.00
6/18/2009	Roger A Feusier	Partner	0709H016: Discussion with B. Balonick (PwC) regarding inside basis analysis and status of Armitage's outstanding basis tracking.	$780.00	1.60	$1,248.00
6/18/2009	Bret H Balonick	Director	0709H017: Review of materials for IRS NOPAs including holiday pay and unica, review of inside basis, review of outside basis.	$550.00	4.50	$2,475.00
6/18/2009	Robert Ellis Morton Flowers	Senior Associate	0709H018: Review of Debt agreements, preparation of Deb summary work paper, review of additional debt documents and DIP agreement on BMHC website, preparation of inside basis TBB for BMHC West and BMHC.	$350.00	2.00	$700.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/18/2009	Darryl C Delmonico	Director	0709H019: Review bankruptcy documents and court filings and impacts on the project deliverables. Section 385 analysis and discussions with Bret B (PwC).	$550.00	0.50	$275.00
6/18/2009	Darryl C Delmonico	Director	0709H020: Prepare project wrap-up schedule.	$550.00	0.50	$275.00
6/19/2009	Bret H Balonick	Director	0709H021: Tax basis, calls with client general counsel, IRS follow up and review of 197 issues with B. Armitage.	$550.00	3.50	$1,925.00
6/19/2009	Robert Ellis Morton Flowers	Senior Associate	0709H022: Preparation of inside basis TBB for BMHC West and BMHC.	$350.00	3.00	$1,050.00
6/22/2009	Roger A Feusier	Partner	0709H023: Status of analysis and fair market value of debt with B. Balonick (PwC).	$780.00	0.90	$702.00
6/22/2009	Roger A Feusier	Partner	0709H024: Meeting with B. Smartt (Client) regarding tax impact to recent debt security holder versus old creditor, 354, 351 vs. 1001 event.	$780.00	1.30	$1,014.00
6/22/2009	Roger A Feusier	Partner	0709H025: Meeting with B. Smartt (Client) regarding liquidation analysis in petition to court, impact on tax analysis.	$780.00	1.30	$1,014.00
6/22/2009	Chad Justin Gumm	Manager	0709H026: Review stock basis analysis and modifications. Consideration of ELA issues.	$450.00	8.30	$3,735.00
6/22/2009	Robert Ellis Morton Flowers	Senior Associate	0709H027: Review 108(a) & 108(i) calculation, performing research related to section 108 and applicable case law and determining applicability nuances of sec.108 to BMHC fact pattern, summarizing findings.	$350.00	5.00	$1,750.00
6/22/2009	Paul J Crosbie	Associate	0709H028: Changes to outside stock basis calculation and flow through of impact.	$250.00	0.30	$75.00
6/22/2009	Chad Justin Gumm	Manager	0709H029: BMHC stock basis further review and modifications.	$450.00	0.10	$45.00
6/23/2009	Bret H Balonick	Director	0709H030: Review 108(i) model, review outside stock basis, and calls regarding 4797 IRS audit.	$550.00	4.50	$2,475.00

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 June 16, 2009 through July 31, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/23/2009	Chad Justin Gumm	Manager	0709H031: Further review and modification of stock basis analysis.	$450.00	0.50	$225.00
6/23/2009	Robert Ellis Morton Flowers	Senior Associate	0709H032: Review of section 108, section 385, potential substance over form issues related to fact pattern, and review of applicable case law. Reviewing research prepared by P. Crosbie (PwC), summarizing findings.	$350.00	5.00	$1,750.00
6/23/2009	Tiffany Kit-ling Chu	Senior Associate	0709H033: Email COD calculation and inside basis calculation to B. Balonick (PwC) and follow up discussion.	$350.00	0.30	$105.00
6/23/2009	Paul J Crosbie	Associate	0709H034: Modeled Section 108(a) election on BMHC's tax attributes.	$250.00	3.00	$750.00
6/23/2009	Darryl C Delmonico	Director	0709H035: Review of DIP on the bankruptcy work for tax issues including OID and AHYDO.	$550.00	3.00	$1,650.00
6/24/2009	Bret H Balonick	Director	0709H036: Discussions with P. Street (general counsel) to understand financing agreement, review of all lending documents for 108 purposes.	$550.00	3.00	$1,650.00
6/24/2009	Robert Ellis Morton Flowers	Senior Associate	0709H037: Review of bankruptcy materials, preparing and reviewing Tax basis balance sheet, performing research related to section 108 and applicable case law, summarizing findings.	$350.00	5.00	$1,750.00
6/24/2009	Paul J Crosbie	Associate	0709H038: Research 108(a) and 108(b)(5) for application and requirements, follow up conversation with B Balonick (PWC).	$250.00	3.10	$775.00
6/25/2009	Roger A Feusier	Partner	0709H039: Review bankruptcy plan, COD integration issue, common term and equity holder treatment..	$780.00	1.20	$936.00
6/25/2009	Roger A Feusier	Partner	0709H040: Review liquid trust contingent fair market value issue with COD measurement event.	$780.00	1.80	$1,404.00
6/25/2009	Patricia W Pellervo	Partner	0709H041: Review stock basis and COD calculations.	$780.00	1.10	$858.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/25/2009	Bret H Balonick	Director	0709H042: Prepare IRS review of 197 documents and strategy.	$550.00	3.50	$1,925.00
6/25/2009	Robert Ellis Morton Flowers	Senior Associate	0709H043: Review of bankruptcy materials, preparing summary of debts work paper, performing research related to section 385, and applicable case law, summarizing findings.	$350.00	7.00	$2,450.00
6/25/2009	Tiffany Kit-ling Chu	Senior Associate	0709H044: Conference call regarding COD calculation.	$350.00	0.80	$280.00
6/25/2009	Paul J Crosbie	Associate	0709H045: Research step transaction doctrine in the context of 108, and researched whether BMHC would need to file short year return.	$250.00	3.00	$750.00
6/25/2009	Chad Justin Gumm	Manager	0709H046: COD and stock basis discussion and 385.	$450.00	0.20	$90.00
6/26/2009	Roger A Feusier	Partner	0709H047: Discussion with B. Balonick (PwC) regarding inter-company debt relief issue in bankruptcy plan.	$780.00	0.50	$390.00
6/26/2009	Roger A Feusier	Partner	0709H048: Discussion with B. Balonick (PwC) regarding 382(l)(5) versus (l)(6) impacts.	$780.00	1.60	$1,248.00
6/26/2009	Roger A Feusier	Partner	0709H049: Review change to plan regarding common debt and equity contribution to capital 108(e)(6) versus (e)(8) or (e)(10).	$780.00	0.90	$702.00
6/26/2009	Patricia W Pellervo	Partner	0709H050: Review stock basis and discuss issues with C. Gumm (PwC).	$780.00	0.50	$390.00
6/26/2009	Chad Justin Gumm	Manager	0709H051: Participate in calls and discussion regarding stock basis analysis with P. Pellervo (PwC) and 108 issues.	$450.00	0.90	$405.00
6/26/2009	Bret H Balonick	Director	0709H052: Research regarding 1502-28, review of COD amounts, research regarding SERP amounts.	$550.00	3.50	$1,925.00
6/26/2009	Robert Ellis Morton Flowers	Senior Associate	0709H053: Preparation of inside basis TBB for BMHC West and BMHC.	$350.00	8.00	$2,800.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/26/2009	Paul J Crosbie	Associate	0709H054: Discuss and review BMHC's potential tax elections in bankruptcy and implication on cash model.	$250.00	1.00	$250.00
6/26/2009	Jim Banks	Partner	0709H055: Prepare BMHC 382 and stock basis with D. Delmonico (PwC).	$780.00	1.00	$780.00
6/29/2009	Roger A Feusier	Partner	0709H056: Prepare FBAR filing, delinquent 2005-2008 filings, and current year; draft reasonable cause statement.	$780.00	1.50	$1,170.00
6/29/2009	Bret H Balonick	Director	0709H057: Prepare tdf 90-22.1 FBAR issues regarding COD review.	$550.00	4.00	$2,200.00
6/29/2009	Paul J Crosbie	Associate	0709H058: Research and review pertaining to stock basis.	$250.00	5.00	$1,250.00
6/29/2009	Chad Justin Gumm	Manager	0709H059: Discussion of stock basis analysis.	$450.00	0.60	$270.00
6/30/2009	Bret H Balonick	Director	0709H060: Discuss Tdf 90-22 and prepare changes.	$550.00	1.00	$550.00
6/30/2009	Paul J Crosbie	Associate	0709H061: Prepare and revise stock basis.	$250.00	9.00	$2,250.00
6/30/2009	Tiffany Kit-ling Chu	Senior Associate	0709H062: Update COD calculation based upon revised assumptions.	$350.00	1.00	$350.00
6/30/2009	Roger A Feusier	Partner	0709H063: Review Firm M&A article and analysis on bk. tax related issues, other planning analysis.	$780.00	1.60	$1,248.00
6/30/2009	Roger A Feusier	Partner	0709H064: Review CCA 200926027 - Section 382 - Certain Built-In Losses Following Ownership Change.	$780.00	0.90	$702.00
7/1/2009	Bret H Balonick	Director	0709H065: NOL report prep, power of attorney, irs audit.	$550.00	3.50	$1,925.00
7/1/2009	Paul J Crosbie	Associate	0709H066: Stock Basis work and NOL utilization allocations to individual entities.	$250.00	8.20	$2,050.00
7/1/2009	Robert Ellis Morton Flowers	Senior Associate	0709H067: Preparation of inside basis TBB for BMHC West and BMHC.	$350.00	0.50	$175.00
7/1/2009	Roger A Feusier	Partner	0709H068: Research various 108 and 382 issues for scenario models.	$780.00	1.50	$1,170.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
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Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period June 16, 2009 through July 31, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/1/2009	Chad Justin Gumm	Manager	0709H069: Discussion with Paul re: stock basis calculations and implication of 108 and alternatives.	$450.00	0.50	$225.00
7/2/2009	Bret H Balonick	Director	0709H070: Review of 108 report, research and analysis regarding business and nonbusiness assets for 1017 purposes.	$550.00	3.00	$1,650.00
7/2/2009	Paul J Crosbie	Associate	0709H071: 108(a) calculation (drilled down to bottom tier subs).	$250.00	4.10	$1,025.00
7/6/2009	Bret H Balonick	Director	0709H072: Review 108 analysis and SERP research, reg 1.1502-28 examples, discussions with brad and bill roare regarding projections for 2009, incorporate into model.	$550.00	3.50	$1,925.00
7/6/2009	Roger A Feusier	Partner	0709H073: BMHC Consulting Status of 382 planning report and planning ideas for g reorganization.	$780.00	1.60	$1,248.00
7/6/2009	Tiffany Kit-ling Chu	Senior Associate	0709H074: Update IRC 108 calculation for revisions.	$350.00	4.00	$1,400.00
7/6/2009	Chad Justin Gumm	Manager	0709H075: Drafting Section 108 memo portion of report.	$450.00	3.10	$1,395.00
7/7/2009	Bret H Balonick	Director	0709H076: Meetings and review of 108/382/1502 report, research regarding 108(i).	$550.00	4.00	$2,200.00
7/7/2009	Roger A Feusier	Partner	0709H077: Meeting to review 108(a), (b), 1017 reduction models.	$780.00	3.60	$2,808.00
7/7/2009	Roger A Feusier	Partner	0709H078: Review 108(i) opportunity and review of internal projection post BK emergence.	$780.00	1.90	$1,482.00
7/7/2009	Tiffany Kit-ling Chu	Senior Associate	0709H079: Update IRC 108 model for scenarios under various elections, meeting with R Feusier (internal).	$350.00	6.50	$2,275.00
7/7/2009	Chad Justin Gumm	Manager	0709H080: Quality control and final review of stock basis, incorporation of partner changes, review of 108 memo, drafting new sections for memo, consultations with Bret B. (PWC) regarding content.	$450.00	6.20	$2,790.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/8/2009	Bret H Balonick	Director	0709H081: Taxable income modeling based on projections from bill roare (BMHC), taking book estimates and adjusting to taxable income through 2014, discussions with C Gumm (PWC).	$550.00	4.00	$2,200.00
7/8/2009	Joanne Koh Ticsay	Associate	0709H082: Clear DMS notes from Minh Hoang, internal documentation system requirements, quality and risk management.	$250.00	0.70	$175.00
7/8/2009	Roger A Feusier	Partner	0709H083: Review w/Bret, Tiffany (PWC) revised scenario models.	$780.00	2.60	$2,028.00
7/8/2009	Roger A Feusier	Partner	0709H084: Review 56(g)(4) interplay w/382(l)(5) and (l)(6) issue.	$780.00	1.90	$1,482.00
7/8/2009	Roger A Feusier	Partner	0709H085: Assumptions re: Peter J Solomon model for depreciation, basis impact.	$780.00	1.50	$1,170.00
7/8/2009	Tiffany Kit-ling Chu	Senior Associate	0709H086: Update model, draft Section 382 for memo, review Chad's memo.	$350.00	5.20	$1,820.00
7/8/2009	Chad Justin Gumm	Manager	0709H087: Drafting Sec 108 memo (3.0); discussion w/Jim Banks & update of basis study (0.5).	$450.00	3.40	$1,530.00
7/8/2009	Jim Banks	Partner	0709H088: BMHC Basis Study final review.	$780.00	2.00	$1,560.00
7/9/2009	Bret H Balonick	Director	0709H089: Preparation of cash tax model and incorporation into report, review of basis study final draft, report revisions.	$550.00	4.00	$2,200.00
7/9/2009	Roger A Feusier	Partner	0709H090: Signoff w/Minh 2008 t/r files in DMS; high level review of documents req. signoff.	$780.00	1.40	$1,092.00
7/9/2009	Roger A Feusier	Partner	0709H091: Review Bret re: 108/382 model; status to Bill Smartt.	$780.00	0.60	$468.00
7/9/2009	Tiffany Kit-ling Chu	Senior Associate	0709H092: Update Section 108 calc.	$350.00	0.50	$175.00
7/10/2009	Bret H Balonick	Director	0709H093: Update to report, follow up with irs regarding 1139, research on date of ownership change in bankruptcy.	$550.00	3.50	$1,925.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/10/2009	Roger A Feusier	Partner	0709H094: Bill Smartt re: unsecured. creditors plan, introduction of private equity, order to limit trades to preserve NOL.	$780.00	1.00	$780.00
7/10/2009	Roger A Feusier	Partner	0709H095: Bret regarding revised model late.	$780.00	1.50	$1,170.00
7/10/2009	Chad Justin Gumm	Manager	0709H096: Drafting stock basis memo.	$450.00	2.70	$1,215.00
7/13/2009	Bret H Balonick	Director	0709H097: Draft 1139 response, taxable income model, 108 memo review.	$550.00	3.00	$1,650.00
7/13/2009	Paul J Crosbie	Associate	0709H098: Modified Section 108 Model for Bret and Tiffany comments.	$250.00	5.20	$1,300.00
7/13/2009	Roger A Feusier	Partner	0709H099: Status on report, QRM consult and review SLL 10 yr. CB issue for 2009/2008.	$780.00	2.00	$1,560.00
7/13/2009	Tiffany Kit-ling Chu	Senior Associate	0709H100: Discussion with Bret Balonick (PWC) update 108 model.	$350.00	1.00	$350.00
7/13/2009	Chad Justin Gumm	Manager	0709H101: Section 382 research - timing of bankruptcy ownership change & period of disallowed interest deductions & stock basis memo.	$450.00	4.10	$1,845.00
7/13/2009	Jim Banks	Partner	0709H102: BMHC 382 study rollforward and review for timing issues of 13D&G.	$780.00	1.00	$780.00
7/14/2009	Bret H Balonick	Director	0709H103: Research regarding specified liability losses, update on carry back statute, finalize memo.	$550.00	4.00	$2,200.00
7/14/2009	Paul J Crosbie	Associate	0709H104: Modified section 108 Model, calculated 382(l)(5)(E) limitation, and wrote memo on section 382(l)(5)(E).	$250.00	8.50	$2,125.00
7/14/2009	Roger A Feusier	Partner	0709H105: Bret B. regarding alternative NOL scenarios, measurement of fair market value debt for equity and Bill Smartt regarding IAO equity partners request of NOL anal.	$780.00	4.50	$3,510.00
7/14/2009	Tiffany Kit-ling Chu	Senior Associate	0709H106: Review 108 model for 15 alternatives.	$350.00	1.00	$350.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/14/2009	Chad Justin Gumm	Manager	0709H107: Drafting/Reviewing 108 memo sections (Schedule 13G, integrated debt, and 382(l)(5)(E) issues).	$450.00	3.70	$1,665.00
7/15/2009	Bret H Balonick	Director	0709H108: Finalization of 108/382/stock basis report, revisions, internal meetings to clear points.	$550.00	9.50	$5,225.00
7/15/2009	Paul J Crosbie	Associate	0709H109: Made adjustments to 108 model and memo.	$250.00	10.00	$2,500.00
7/15/2009	Roger A Feusier	Partner	0709H110: Mtg to review 108/382 models.	$780.00	5.50	$4,290.00
7/15/2009	Tiffany Kit-ling Chu	Senior Associate	0709H111: Continue to work on 108 model and update.	$350.00	10.20	$3,570.00
7/15/2009	Chad Justin Gumm	Manager	0709H112: NOL analysis, 108/382(l)(5) - discussion and analysis.	$450.00	6.30	$2,835.00
7/15/2009	Patricia W Pellervo	Partner	0709H113: Discuss 382(l)(5) interest reduction issue and alternatives.	$780.00	1.00	$780.00
7/16/2009	Bret H Balonick	Director	0709H114: Final review and revisions to report, meeting with CFO.	$550.00	7.50	$4,125.00
7/16/2009	Paul J Crosbie	Associate	0709H115: Made final modifications to 108 model to prepare for meeting.	$250.00	8.00	$2,000.00
7/16/2009	Roger A Feusier	Partner	0709H116: Review 382 revised modeling for nominal vs. NPV; (l)(5) vs. (l)(6) tradeoffs.	$780.00	2.50	$1,950.00
7/16/2009	Roger A Feusier	Partner	0709H117: Review 382 revised modeling for 108(b)(5) election; 108(i) election, 1017 look-through rule.	$780.00	2.00	$1,560.00
7/16/2009	Roger A Feusier	Partner	0709H118: Mtg prep for presentation to Bill Smartt, et al.	$780.00	1.50	$1,170.00
7/16/2009	Roger A Feusier	Partner	0709H119: Mtg w/Bill Smartt to review 382 modeling.	$780.00	2.00	$1,560.00
7/16/2009	Tiffany Kit-ling Chu	Senior Associate	0709H120: Conference call to discuss 108 model.	$350.00	1.00	$350.00
7/16/2009	Chad Justin Gumm	Manager	0709H121: Section 108/382 analysis, discussion.	$450.00	3.20	$1,440.00
7/17/2009	Bret H Balonick	Director	0709H122: Revisions to report based on co meeting.	$550.00	3.00	$1,650.00
7/17/2009	Roger A Feusier	Partner	0709H123: Review 382 revised modeling for nominal vs. NPV; (l)(5) vs. (l)(6) tradeoffs.	$780.00	1.00	$780.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/17/2009	Roger A Feusier	Partner	0709H124: Review 382 revised modeling for 108(b)(5) election; 108(i) election, 1017 look-through rule.	$780.00	1.00	$780.00
7/17/2009	Roger A Feusier	Partner	0709H125: Status of formal memorandum.	$780.00	0.50	$390.00
7/20/2009	Bret H Balonick	Director	0709H126: IRS audit nopas, review for qualitative and quantitative accuracy, discuss with Brad A., research re holiday pay and 263A, 1139 reconciliation.	$550.00	5.00	$2,750.00
7/20/2009	Roger A Feusier	Partner	0709H127: Review Distressed Debt (30 pg.) PwC document; lender and other issues to consider.	$780.00	2.00	$1,560.00
7/21/2009	Bret H Balonick	Director	0709H128: IRS audit NOPA follow up an research regarding 481, 3115 requirements, and resolution of 263A issues.	$550.00	3.00	$1,650.00
7/22/2009	Bret H Balonick	Director	0709H129: State 382 research, IRS NOPA research, state basis research.	$550.00	3.50	$1,925.00
7/22/2009	Roger A Feusier	Partner	0709H130: IRS exam issues w/Bret re:263A, bad debt method of accounting., other. Review summary memorandum re: 382/108 elections in-process.	$780.00	3.00	$2,340.00
7/23/2009	Bret H Balonick	Director	0709H131: 263A calc under NOPA and follow up with Brad.	$550.00	2.00	$1,100.00
7/23/2009	Roger A Feusier	Partner	0709H132: Revise draft 382/108 memorandum-in-process.	$780.00	2.50	$1,950.00
7/24/2009	Bret H Balonick	Director	0709H133: State research regarding payroll factor.	$550.00	2.50	$1,375.00
7/27/2009	Bret H Balonick	Director	0709H134: Review of 2008 IDRs from IRS and conversation with Brad A. regarding approach. Review of holiday pay authority and research regarding appeals.	$550.00	2.50	$1,375.00
7/27/2009	Roger A Feusier	Partner	0709H135: Revise draft 382/108 memorandum, elections under "first debtor rule"-2.5.	$780.00	3.00	$2,340.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/28/2009	Bret H Balonick	Director	0709H136: Revisions to report based on conversations and notes from RAF, call with Brad A. regarding POA, delegation of authority to Donna Fong, and state payroll follow up and email.	$550.00	3.00	$1,650.00
7/28/2009	Roger A Feusier	Partner	0709H137: DMS file input of 108/382 modeling support; file documentation issues.	$780.00	1.50	$1,170.00
7/29/2009	Bret H Balonick	Director	0709H138: Research and call with brad armitage regarding state tax returns, how to file with regard to 2008 and attaching the tentative 2008 return, impact of amended return for states. Montana refund.	$550.00	2.50	$1,375.00
7/30/2009	Bret H Balonick	Director	0709H139: Review of stock comp reduction to NOPA from IRS regarding deferred comp plan for 2005-2008.	$550.00	2.00	$1,100.00
Subtotal - Hours and Compensation for Income Tax Consulting					**399.40**	**$196,680.00**
Actuarial Evaluation and Other Matters						
6/15/2009	Kevin L Wick	Managing Director	0709H140: Review of 5/31/09 actuarial data base received for quarterly update.	$600.00	2.00	$1,200.00
6/16/2009	Jinn-Feng Lin	Director	0709H141: Review and analysis of BMHC IBNR work completed (PwC).	$550.00	0.50	$275.00
6/16/2009	Nienh T Ho	Associate	0709H142: Create and clear notes related to IBNR.	$215.00	3.50	$752.50
6/17/2009	Nienh T Ho	Associate	0709H143: Create and clear notes related to IBNR.	$215.00	5.00	$1,075.00
6/17/2009	Jinn-Feng Lin	Director	0709H144: BMHC IBNR Analysis and Review of Nienh's work.	$550.00	1.50	$825.00
6/18/2009	Martin E Staehlin	Managing Director	0709H145: Review, analyze and comment on BMHC IBNR.	$600.00	1.00	$600.00
6/18/2009	Jinn-Feng Lin	Director	0709H146: BMHC Reserve Analysis - sent out memo.	$550.00	1.00	$550.00

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 June 16, 2009 through July 31, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
6/18/2009	Kevin L Wick	Managing Director	0709H147: Identification of analysis components whereby actual updated losses exceeded prior estimates. High level review by specific coverage analyzed.	$600.00	4.00	$2,400.00
6/22/2009	Martin E Staehlin	Managing Director	0709H148: Review, analyze and comment on BMHC IBNR.	$600.00	1.00	$600.00
6/22/2009	Jinn-Feng Lin	Director	0709H149: Prepare BMHC additional analysis based on corrected information.	$550.00	2.00	$1,100.00
6/22/2009	Nienh T Ho	Associate	0709H150: Address stop-loss in IBNR.	$215.00	1.50	$322.50
6/23/2009	Martin E Staehlin	Managing Director	0709H151: Review and final comments on BMHC IBNR.	$600.00	0.50	$300.00
6/24/2009	Kevin L Wick	Managing Director	0709H152: Continue to work and review actuarial reconciliation.	$600.00	2.00	$1,200.00
6/25/2009	Chi Ling Chiu	Senior Associate	0709H153: Processing claims database and preparing actuarial schedules.	$295.00	2.00	$590.00
6/26/2009	Kevin L Wick	Managing Director	0709H154: Reviewing schedules and assessing impact on actuarial evaluation approach.	$600.00	2.00	$1,200.00
6/26/2009	Chi Ling Chiu	Senior Associate	0709H155: Preliminary analysis by coverage assuming $250,000 loss limits.	$295.00	6.00	$1,770.00
6/29/2009	Kevin L Wick	Managing Director	0709H156: Review of preliminary analysis and performed additional analysis on WC coverage.	$600.00	4.00	$2,400.00
6/29/2009	Chi Ling Chiu	Senior Associate	0709H157: Additional IBNR analysis including gross-up to retention and reserve roll-forward.	$295.00	6.00	$1,770.00
6/30/2009	Kevin L Wick	Managing Director	0709H158: Additional IBNR analysis and review of indication changes and ultimate selections.	$600.00	2.00	$1,200.00
6/30/2009	Chi Ling Chiu	Senior Associate	0709H159: Incorporation of suggested changes.	$295.00	2.00	$590.00
7/6/2009	Kevin L Wick	Managing Director	0709H160: Overall review of IBNR analysis.	$600.00	4.00	$2,400.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/7/2009	Brian A Jones	Partner	0709H161: Review of preliminary actuarial indications.	$625.00	2.00	$1,250.00
7/7/2009	Kevin L Wick	Managing Director	0709H162: Follow-up on issues noted in review.	$600.00	4.00	$2,400.00
7/8/2009	Brian A Jones	Partner	0709H163: Continued review of IBNR analysis.	$625.00	1.00	$625.00
7/8/2009	Kevin L Wick	Managing Director	0709H164: Additional follow-up and preparation of report.	$600.00	4.00	$2,400.00
7/9/2009	Brian A Jones	Partner	0709H165: Continued review of indications and California workers' compensation impact.	$625.00	1.00	$625.00
7/9/2009	Kevin L Wick	Managing Director	0709H166: Review of Text.	$600.00	4.00	$2,400.00
7/22/2009	Stephen J Higgins	Manager	0709H167: Final report preparation and review.	$440.00	0.80	$352.00
7/22/2009	Kevin L Wick	Managing Director	0709H168: Final report preparation and review.	$600.00	3.00	$1,800.00
Subtotal - Hours and Compensation for Actuarial Evaluation and Other Matters					**73.30**	**$34,972.00**
Subtotal - Tax Advisory Services					**472.70**	**$79,795.00**

Bankruptcy Requirements and Obligations

Employment Applications and Other Court Filings

6/22/2009	Bret H Balonick	Director	0709H169: Review and process retention agreement.	$550.00	2.50	$1,375.00
6/23/2009	Roger A Feusier	Partner	0709H170: Bankruptcy retention application, review process for declaration information.	$780.00	2.50	$1,950.00
6/23/2009	Roger A Feusier	Partner	0709H171: Bankruptcy retention application and review modified indemnification required by Court.	$780.00	1.50	$1,170.00
6/23/2009	Roger A Feusier	Partner	0709H172: Sign and notarize declaration to court.	$780.00	0.30	$234.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
6/23/2009	Andrea Clark Smith	Manager (Bankruptcy)	0709H173: Review latest retention documents - respond to outstanding issues and provide commentary. Complete relationship check exhibit.	$400.00	2.30	$920.00
6/24/2009	Andrea Clark Smith	Manager (Bankruptcy)	0709H174: Review comments from Counsel and respond with suggestions for retention documents.	$400.00	0.20	$80.00
6/25/2009	Roger A Feusier	Partner	0709H175: Prepare bankruptcy revision to engagement letter.	$780.00	0.50	$390.00
6/25/2009	Andrea Clark Smith	Manager (Bankruptcy)	0709H176: Prepare invoice details and billing for modifications/supplement to the retention documents..	$400.00	0.40	$160.00
7/10/2009	Roger A Feusier	Partner	0709H177: Responses from TTE re: PwC retainer, QRM f/u; request invoice material; relationship conflicts check (numerous).	$780.00	1.50	$1,170.00
7/15/2009	Roger A Feusier	Partner	0709H178: Agree revised mark-up tax eng. application for BK trustee; QRM consult, emails.	$780.00	2.50	$1,950.00
7/16/2009	Andrea Clark Smith	Manager (Bankruptcy)	0709H179: Review the supplemental declaration and distribute additional engagement letter to Counsel.	$400.00	0.50	$200.00
7/20/2009	Roger A Feusier	Partner	0709H180: Issues w/Gibson, Dunn re: SUPPLEMENTAL DECLARATION OF ROGER A. FEUSIER IN SUPPORT OF DEBTORS' APPLICATION PURSUANT TO SECTIONS 327(a) AND 328(a).	$780.00	1.50	$1,170.00
7/21/2009	Roger A Feusier	Partner	0709H181: Sign bankruptcy declaration and discuss issues w/Gibson, Dunn re: revised supplemental declaration.	$780.00	3.00	$2,340.00
Subtotal - Hours and Compensation for Employment Applications and Other Court Filings					**19.20**	**$13,109.00**

Monthly, Interim and Final Fee Applications

Date	Name	Position	Description	Rate	Hours	Total Compensation
7/20/2009	Juan Antonio Rosa	Paraprofessional	0709H182: Assemble the time consolidator.	$125.00	1.00	$125.00
7/20/2009	Juan Antonio Rosa	Paraprofessional	0709H183: Time Consolidator completed and posted.	$125.00	2.60	$325.00

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

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Date	Name	Position	Description	Rate	Hours	Total Compensation
7/20/2009	Juan Antonio Rosa	Paraprofessional	0709H184: Assemble the expense consolidator.	$125.00	1.20	$150.00
7/21/2009	Andrea Clark Smith	Manager (Bankruptcy)	0709H185: Review initial consolidator for expenses details.	$400.00	0.20	$80.00
7/21/2009	Juan Antonio Rosa	Paraprofessional	0709H186: Continued assembly of the expense consolidator.	$125.00	1.80	$225.00
7/21/2009	Juan Antonio Rosa	Paraprofessional	0709H187: Expense Consolidator Completed and Posted.	$125.00	0.60	$75.00
7/27/2009	Andrea Clark Smith	Manager (Bankruptcy)	0709H188: Review initial consolidator for time details.	$400.00	0.50	$200.00
7/31/2009	Bret H Balonick	Director	0709H189: Billing - review of wips and discussions regarding procedures.	$550.00	1.00	$550.00
7/31/2009	Andrea Clark Smith	Manager (Bankruptcy)	0709H190: Review the initial fee and expense consolidator and distribute to the team for review.	$400.00	2.30	$920.00
Subtotal - Hours and Compensation for Monthly, Interim and Final Fee Applications					**11.20**	**$2,650.00**
Subtotal - Bankruptcy Requirements and Obligations					**30.40**	**$15,759.00**
Total Hours and Compensation					**503.10**	**$95,554.00**