

**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
)	
)	
)	

**FIRST MONTHLY FEE APPLICATION OF
KPMG LLP AS AUDITORS AND TAX ADVISOR TO THE DEBTORS FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF
EXPENSES FOR THE
PERIOD BEGINNING JUNE 16, 2009 THROUGH JULY 31, 2009**

Name of Applicant: KPMG LLP

Authorized to Provide Professional Services to: Building Materials Holding Corporation, et al.

Date of Retention: July 28, 2009
Nunc Pro Tunc to June 16, 2009

Period for which Compensation and Expense Reimbursement is sought: June 16, 2009 through July 31, 2009

Amount of Compensation sought as actual, reasonable and necessary: \$ 39,110.40 ²

Amount of Expense reimbursement sought as actual, reasonable and necessary: \$ 0.00

This is an: X Monthly Interim Final Application

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 In accordance with the Interim Compensation Order 80% of the aggregate amount sought is \$31,288.32.

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BUILDING MATERIALS HOLDING)	
CORPORATION, <i>et al.</i>,³)	Case No. 09-12074 (KJC)
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INDEX

EXHIBIT A	Copy of the KPMG Retention Order
EXHIBIT B	Summary of Hours and Discounted Fees Incurred by Professional
EXHIBIT C	Summary of Hours and Discounted Fees Incurred by Category
EXHIBIT D1-D3	Complete Accounting of Time Expended by Day by Professional by Category
EXHIBIT E	Summary of Out of Pocket Expenses

³ 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.

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KPMG LLP AS AUDITORS AND TAX ADVISOR TO THE DEBTORS FOR
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PERIOD BEGINNING JUNE 16, 2009 THROUGH JULY 31, 2009**

KPMG LLP, (“KPMG”) as auditors and tax advisor to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this First Monthly 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 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), waiving certain requirements of Local Rule 2016-2, 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 United States Trustee (the “U.S. Trustee

⁴ 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.

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 interim compensation for professional services performed by KPMG for the period beginning June 16, 2009 through July 31, 2009 (the “Compensation Period”), in the amount of \$39,110.40 (the “Compensation Amount”), 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.

Summary of Application

4. By this Application, KPMG requests allowance of monthly compensation of professional fees totaling \$39,110.40 and payable in accordance with the Interim Compensation Order at eighty percent (80%) of fees or \$31,288.32. KPMG is not requesting reimbursement of any expenses for this period.

Summary of Services During the Compensation Period

5. This Application is KPMG's First Monthly Fee Application for compensation and expense reimbursement filed in these cases. During the Compensation Period, KPMG provided significant professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

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

Retention

Services included the preparation of employment application and affidavit; the investigation of potential relationships with Debtors, affiliates and other parties of interest; and discussions related to employment application.

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 is annexed hereto as Exhibit B and Exhibit C, respectively, and described in detail in the time records annexed hereto as Exhibits D1 – D3. 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. During the Compensation Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$56 to \$392 per hour. Pursuant to the Retention Order, the rates reflected on this Application represent approximately a 30-44% discount on KPMG's standard rates. Of the aggregate time expended, 3 hours were expended by partners, 39.5 hours were expended by senior managers and managers, 105.1 hours were expended by senior associates, 13.5 hours were expended by associates, and 32.8 hours were expended by paraprofessionals. KPMG's blended hourly rate for services provided during the Compensation Period is \$201.70.

10. 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.

11. The time and labor expended by KPMG during the Compensation 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.

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

13. 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 Compensation Period

14. As set forth on Exhibit E, KPMG is not seeking any reimbursement of actual and necessary expenses incurred by KPMG during the period of June 16, 2009 through July 31, 2009.

Reservation

To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of, the fees and expenses requested herein.

Conclusion

WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests that the Court approve the interim compensation of \$39,110.40 as compensation for professional services rendered during the Compensation Period.

Dated: August 31, 2009

Respectfully submitted,

KPMG LLP



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

**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
)	
	)	Objection Deadline: September 16, 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 Fee Application of KPMG LLP as Auditors and Tax Advisor to the Debtors for Allowance of Compensation and Reimbursement of Expenses for the Period Beginning 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 \$39,110.40 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 16, 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

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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. Gaiamo 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 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
September 1, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP



Sean M. Beach (No. 4070)

Donald J. Bowman, Jr. (No. 4383)

Robert F. Poppiti, Jr. (No. 5052)

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-----and-----

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Saeed M. Muzumdar (admitted *pro hac vice*)
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Telephone: (214) 698-3100
Facsimile: (214) 571-2900

ATTORNEYS FOR THE DEBTORS
AND DEBTORS-IN-POSSESSION

Exhibit A

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. 104 and <u>318</u>

ORDER PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY KPMG LLP AS AUDITORS AND TAX ADVISOR *NUNC PRO TUNC* TO THE PETITION DATE AND WAIVING CERTAIN REQUIREMENTS OF LOCAL RULE 2016-2

Upon consideration of the application (the "*Application*") of Building Materials Holding Corporation and its affiliates, as debtors and debtors in possession (collectively, the "*Debtors*") for entry of an order pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the "*Bankruptcy Code*"), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "*Bankruptcy Rules*"), and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "*Local Rules*") for authorization to employ and retain KPMG LLP ("*KPMG*") as auditors and tax consultants to the Debtors, all as set forth in the Application; and upon the declaration of Glenn M. Farrell in support of the Application;² and the Court having found that venue of this

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

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.

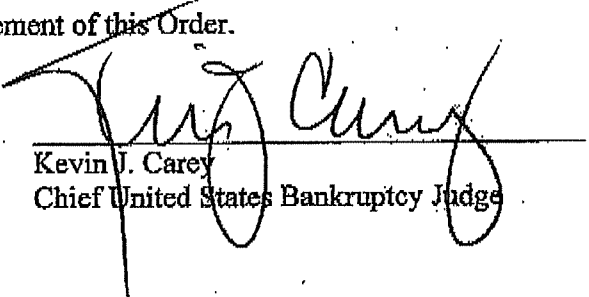
10. Upon the resolution of the Internal Revenue Service audit referenced in the second and third full paragraphs on page 2 of the January 2009 Engagement Letter, the Debtors shall provide notice to the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee") of such resolution; *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 21, 2009



Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT B
Building Materials Holding Corporation., et al
Summary Of Hours and Discounted Fees Incurred By Professional
June 16, 2009 through July 31, 2009

Professional	Position	Hours Billed	Discounted Hourly Rate	Discounted Fees
Campbell, Celeste H.	Senior Associate	3.2	\$ 238	\$ 761.60
Chiu, Jennifer S	Manager	9.7	\$ 266	\$ 2,580.20
Colasso, Michael	Associate	2.5	\$ 140	\$ 350.00
Farrell, Glenn M.	Partner	3.0	\$ 392	\$ 1,176.00
Husby, Richard K	Senior Manager	28.0	\$ 322	\$ 9,016.00
Lee, Mia O	Senior Associate	101.9	\$ 210	\$ 21,399.00
Patel, Raksha	Associate	11.0	\$ 126	\$ 1,386.00
Saadati, Jasmine	Paraprofessional	32.8	\$ 56	\$ 1,836.80
Sellers, Monica	Manager	1.8	\$ 336	\$ 604.80
Total Hours and Fees at Discounted Rate		193.9		\$ 39,110.40
Discounted Fees				\$ 39,110.40
Out of Pocket Expenses				-
Subtotal of Fees and Out of Pocket Expenses				\$ 39,110.40
less Holdback Adjustment (20%)				(7,822.08)
Net Requested Fees & Out of Pocket Expenses				\$ 31,288.32

Blended Rate \$ 201.70

EXHIBIT C
 Building Materials Holding Corporation., et al
 Summary of Hours and Discounted Fees Incurred by Category
 June 16, 2009 through July 31, 2009

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Discounted Fees</u>
2009 Integrated Audit	D1	176.4	\$ 34,034.00
Retention	D2	11.1	3,729.60
Fee Statement and Fee Application Preparation	D3	6.4	1,346.80
Total		<u>193.9</u>	<u>\$ 39,110.40</u>

EXHIBIT D1

Building Materials Holding Corporation., et al
2009 Integrated Audit
June 16, 2009 through July 31, 2009

Name	Date	Description	Hours	Rate	Amount
Husby, Richard K	06/22/09	Review and assess client analysis of adjustments related to Ontario division contract revenue.	3.5	\$ 322	\$ 1,127.00
Husby, Richard K	06/23/09	Continue to review and assess client analysis of adjustments related to Ontario division contract revenue.	2.5	\$ 322	\$ 805.00
Husby, Richard K	06/29/09	Perform planning for 2009 financial statement audit.	3.5	\$ 322	\$ 1,127.00
Husby, Richard K	06/29/09	Scoping analysis of internal controls related to planning for 2009 financial statement audit	2.5	\$ 322	\$ 805.00
Husby, Richard K	06/30/09	Review and analyze imminent tasks to be performed and allocate appropriate staff to facilitate conducting audit per BMHC's required timeline.	1.0	\$ 322	\$ 322.00
Husby, Richard K	07/07/09	Continue audit planning procedures including review of significant accounts and related controls	1.0	\$ 322	\$ 322.00
Patel, Raksha	07/07/09	Document procedures for SOX test work and update the control catalog to include additional information.	2.1	\$ 126	\$ 264.60
Patel, Raksha	07/07/09	Continue to document procedures for SOX test work and update the control catalog to include additional information.	1.2	\$ 126	\$ 151.20
Patel, Raksha	07/08/09	Perform research over accounting pronouncements relevant to the BMHC engagement in preparation for our financial statement audit of BMHC post Chapter 11.	3.8	\$ 126	\$ 478.80
Patel, Raksha	07/09/09	Research the application of Fresh-start accounting relevant to the BMHC engagement in preparation for our financial statement audit of BMHC post Chapter 11.	3.9	\$ 126	\$ 491.40
Chiu, Jennifer S	07/13/09	Meet with G. Farrell, R. Husby, M. Lee and J. Chiu (all KPMG) to discuss BMHC's status and preliminary planning and go-forward procedures.	1.0	\$ 266	\$ 266.00
Farrell, Glenn M.	07/13/09	Meet with R. Husby, M. Lee and J. Chiu (all KPMG) to discuss BMHC's status and preliminary planning and go-forward procedures.	1.0	\$ 392	\$ 392.00
Husby, Richard K	07/13/09	Meet with G. Farrell, R. Husby, M. Lee and J. Chiu (all KPMG) to discuss BMHC's status and preliminary planning and go-forward procedures.	1.0	\$ 322	\$ 322.00
Lee, Mia O	07/13/09	Perform research and prepare documentation for planning meeting.	0.5	\$ 210	\$ 105.00
Lee, Mia O	07/13/09	Meet with G. Farrell, R. Husby, M. Lee and J. Chiu (all KPMG) to discuss BMHC's status and preliminary planning and go-forward procedures.	1.0	\$ 210	\$ 210.00
Lee, Mia O	07/13/09	Perform research regarding Fresh Start accounting rules and regulations as applicable to BMHC.	0.8	\$ 210	\$ 168.00
Lee, Mia O	07/13/09	Review and analyze financial statements, court filings, press releases, and prior year documentation to identify significant accounts and disclosures.	3.4	\$ 210	\$ 714.00
Lee, Mia O	07/13/09	Review and analyze prior year testwork to identify level of substantive and control testing over cash necessary for the current year audit.	1.2	\$ 210	\$ 252.00
Saadati, Jasmine	07/13/09	Document sequence of audit activities and team assignments to facilitate planning of audit.	1.8	\$ 56	\$ 100.80
Saadati, Jasmine	07/13/09	Review and analyze prior year planning and completion documentation as background for current year audit.	1.6	\$ 56	\$ 89.60
Lee, Mia O	07/14/09	Review and analyze prior year testwork to identify level of substantive and control testing over inventory necessary for the current year audit.	1.9	\$ 210	\$ 399.00
Lee, Mia O	07/14/09	Review and analyze prior year testwork to identify level of substantive and control testing over Prepaids and other assets necessary for the current year audit.	0.5	\$ 210	\$ 105.00
Lee, Mia O	07/14/09	Review and analyze prior year testwork to identify level of substantive and control testing over fixed assets necessary for the current year audit.	1.1	\$ 210	\$ 231.00
Lee, Mia O	07/14/09	Review and analyze prior year testwork to identify level of substantive and control testing over leases necessary for the current year audit	0.4	\$ 210	\$ 84.00
Lee, Mia O	07/14/09	Review and analyze prior year testwork to identify level of substantive and control testing over debt necessary for the current year audit	0.6	\$ 210	\$ 126.00
Lee, Mia O	07/14/09	Review and analyze prior year testwork to identify level of substantive and control testing over taxes necessary for the current year audit	0.5	\$ 210	\$ 105.00

EXHIBIT D1

Building Materials Holding Corporation., et al
2009 Integrated Audit
June 16, 2009 through July 31, 2009

Name	Date	Description	Hours	Rate	Amount
Lee, Mia O	07/14/09	Review and analyze prior year testwork to identify level of substantive and control testing over equity necessary for the current year audit	0.7	\$ 210	\$ 147.00
Lee, Mia O	07/14/09	Review and analyze prior year testwork to identify level of substantive and control testing over revenue and receivables necessary for the current year audit	2.3	\$ 210	\$ 483.00
Saadati, Jasmine	07/14/09	Document assigned portions of company background and its environment as assigned as relevant to audit approach.	3.2	\$ 56	\$ 179.20
Saadati, Jasmine	07/14/09	Evaluate and document the effects of the company's entity-level controls, the financial reporting process, IT general controls, and need for external experts on the audit approach.	1.4	\$ 56	\$ 78.40
Saadati, Jasmine	07/14/09	Identify and document significant accounts and respective audit approach and associated risks.	2.5	\$ 56	\$ 140.00
Chiu, Jennifer S	07/15/09	Meet with M. Lee (KPMG) to discuss the scope of audit testwork to be performed.	1.5	\$ 266	\$ 399.00
Lee, Mia O	07/15/09	Meet with J. Chiu (KPMG) to discuss the scope of audit testwork to be performed.	1.5	\$ 210	\$ 315.00
Lee, Mia O	07/15/09	Review and analyze prior year testwork to identify level of substantive and control testing over revenue and receivables necessary for the current year audit	0.7	\$ 210	\$ 147.00
Lee, Mia O	07/15/09	Review and analyze prior year testwork to identify level of substantive and control testing over accounts payable, accrued liabilities, and SG&A expense necessary for the current year audit	2.0	\$ 210	\$ 420.00
Lee, Mia O	07/15/09	Review and analyze prior year testwork to identify level of substantive and control testing over payroll necessary for the current year audit	1.8	\$ 210	\$ 378.00
Saadati, Jasmine	07/15/09	Prepare draft of the accounting activities, controls, and substantive procedures related to cash.	0.9	\$ 56	\$ 50.40
Saadati, Jasmine	07/15/09	Prepare draft of the accounting activities, controls, and substantive procedures related to inventory	1.3	\$ 56	\$ 72.80
Saadati, Jasmine	07/15/09	Prepare draft of the accounting activities, controls, and substantive procedures related to Prepaids and other assets	0.8	\$ 56	\$ 44.80
Saadati, Jasmine	07/15/09	Prepare draft of the accounting activities, controls, and substantive procedures related to fixed assets	3.2	\$ 56	\$ 179.20
Saadati, Jasmine	07/15/09	Prepare draft of the accounting activities, controls, and substantive procedures related to leases	0.7	\$ 56	\$ 39.20
Saadati, Jasmine	07/15/09	Prepare draft of the accounting activities, controls, and substantive procedures related to debt	0.5	\$ 56	\$ 28.00
Lee, Mia O	07/16/09	Evaluate risks associated with cash to determine audit approach for current year audit	0.5	\$ 210	\$ 105.00
Lee, Mia O	07/16/09	Evaluate risks associated with inventory to determine audit approach for current year audit	1.4	\$ 210	\$ 294.00
Lee, Mia O	07/16/09	Evaluate risks associated with prepaids and other assets to determine audit approach for current year audit	0.7	\$ 210	\$ 147.00
Lee, Mia O	07/16/09	Evaluate risks associated with fixed assets to determine audit approach for current year audit	1.5	\$ 210	\$ 315.00
Lee, Mia O	07/16/09	Evaluate risks associated with leases to determine audit approach for current year audit	0.6	\$ 210	\$ 126.00
Lee, Mia O	07/16/09	Evaluate risks associated with debt to determine audit approach for current year audit	0.9	\$ 210	\$ 189.00
Lee, Mia O	07/16/09	Evaluate risks associated with taxes to determine audit approach for current year audit	1.3	\$ 210	\$ 273.00
Lee, Mia O	07/16/09	Evaluate risks associated with equity to determine audit approach for current year audit	0.6	\$ 210	\$ 126.00
Lee, Mia O	07/16/09	Evaluate risks associated with revenue and receivables to determine audit approach for current year audit	0.5	\$ 210	\$ 105.00
Saadati, Jasmine	07/16/09	Continue to prepare draft of the accounting activities, controls, and substantive procedures related to debt	0.9	\$ 56	\$ 50.40
Saadati, Jasmine	07/16/09	Prepare draft of the accounting activities, controls, and substantive procedures related to taxes	0.8	\$ 56	\$ 44.80
Saadati, Jasmine	07/16/09	Prepare draft of the accounting activities, controls, and substantive procedures related to equity	0.9	\$ 56	\$ 50.40
Saadati, Jasmine	07/16/09	Prepare draft of the accounting activities, controls, and substantive procedures related to revenue and receivables	2.3	\$ 56	\$ 128.80

EXHIBIT D1

Building Materials Holding Corporation., et al
2009 Integrated Audit
June 16, 2009 through July 31, 2009

Name	Date	Description	Hours	Rate	Amount
Saadati, Jasmine	07/16/09	Continue to prepare draft of the accounting activities, controls, and substantive procedures related to revenue and receivables	2.0	\$ 56	\$ 112.00
Lee, Mia O	07/17/09	Evaluate risks associated with revenue and receivables to determine audit approach for current year audit	2.4	\$ 210	\$ 504.00
Lee, Mia O	07/17/09	Evaluate risks associated with accounts payable, accrued liabilities, and SG&A to determine audit approach for current year audit	2.2	\$ 210	\$ 462.00
Lee, Mia O	07/17/09	Evaluate risks associated with payroll to determine audit approach for current year audit	1.2	\$ 210	\$ 252.00
Saadati, Jasmine	07/17/09	Research Fresh Start accounting rules and regulations as applicable to BMHC and electronic confirmations.	3.9	\$ 56	\$ 218.40
Saadati, Jasmine	07/17/09	Continue to research Fresh Start accounting rules and regulations as applicable to SF BMHC and electronic confirmations.	1.1	\$ 56	\$ 61.60
Saadati, Jasmine	07/17/09	Prepare draft of the accounting activities, controls, and substantive procedures related to accounts payable and accrued liabilities	1.6	\$ 56	\$ 89.60
Saadati, Jasmine	07/17/09	Prepare draft of the accounting activities, controls, and substantive procedures related to payroll	1.4	\$ 56	\$ 78.40
Lee, Mia O	07/20/09	Update documentation of timing of audit activities and team assignments within the planning document	0.6	\$ 210	\$ 126.00
Lee, Mia O	07/20/09	Update company background and its environment and pertinence to approach for current year audit.	3.9	\$ 210	\$ 819.00
Lee, Mia O	07/20/09	Continue to update company background and its environment and pertinence to approach for current year audit.	2.8	\$ 210	\$ 588.00
Chiu, Jennifer S	07/21/09	Review and analyze fresh start reporting accounting standards for applicability to BMHC.	1.2	\$ 266	\$ 319.20
Lee, Mia O	07/21/09	Continue to assess company background and its environment and pertinence to approach for current year audit.	3.9	\$ 210	\$ 819.00
Lee, Mia O	07/21/09	Continue to assess company background and its environment and pertinence to approach for current year audit.	1.9	\$ 210	\$ 399.00
Lee, Mia O	07/21/09	Evaluate the effects of the company's entity-level controls, the financial reporting process, IT general controls to evaluate impact with regards to the audit approach.	2.3	\$ 210	\$ 483.00
Lee, Mia O	07/21/09	Update documentation of significant accounts and respective audit approach and associated risks within the planning document.	0.9	\$ 210	\$ 189.00
Lee, Mia O	07/22/09	Continue to update documentation of significant accounts and respective audit approach and associated risks within the planning document	2.5	\$ 210	\$ 525.00
Lee, Mia O	07/22/09	Update documentation for cash based on procedures performed in the prior year and assess applicability in the current year.	1.8	\$ 210	\$ 378.00
Lee, Mia O	07/22/09	Update documentation for inventory based on procedures performed in the prior year and assess applicability in the current year.	3.9	\$ 210	\$ 819.00
Chiu, Jennifer S	07/23/09	Review planning document/planning account matrix and audit procedures.	3.5	\$ 266	\$ 931.00
Chiu, Jennifer S	07/23/09	Discussion with M. Lee (KPMG) regarding comments to planning document/planning account matrix and audit procedures.	1.0	\$ 266	\$ 266.00
Lee, Mia O	07/23/09	Update documentation for inventory based on procedures performed in the prior year and assess applicability in the current year.	1.3	\$ 210	\$ 273.00
Lee, Mia O	07/23/09	Update documentation for fixed assets based on procedures performed in the prior year and assess applicability in the current year.	3.9	\$ 210	\$ 819.00
Lee, Mia O	07/23/09	Update documentation for fixed assets based on procedures performed in the prior year and assess applicability in the current year.	0.4	\$ 210	\$ 84.00
Lee, Mia O	07/23/09	Discussion with J. Chiu (KPMG) regarding comments to planning document/planning account matrix and audit procedures.	1.0	\$ 210	\$ 210.00
Chiu, Jennifer S	07/24/09	Follow-up with M. Lee (KPMG) regarding go-forward procedures and timeline of audit.	0.5	\$ 266	\$ 133.00
Lee, Mia O	07/24/09	Update company background and environment section of the planning document, focusing on factors impacting the audit including risk factors and other considerations.	3.9	\$ 210	\$ 819.00
Lee, Mia O	07/24/09	Continue to update company background and environment section of the planning document, focusing on factors impacting the audit including risk factors and other considerations.	1.7	\$ 210	\$ 357.00
Lee, Mia O	07/24/09	Update planned audit approach for significant accounts within the planning document.	0.7	\$ 210	\$ 147.00

EXHIBIT D1

Building Materials Holding Corporation., et al
2009 Integrated Audit
June 16, 2009 through July 31, 2009

Name	Date	Description	Hours	Rate	Amount
Lee, Mia O	07/24/09	Review and update budget to reflect areas that would require more/less audit hours based on reviews of significant accounts and related controls	1.1	\$ 210	\$ 231.00
Chiu, Jennifer S	07/27/09	Meeting with R. Husby (KPMG) and M. Lee (KPMG) to discuss preliminary audit procedures and status update.	1.0	\$ 266	\$ 266.00
Husby, Richard K	07/27/09	Meeting with J. Chiu (KPMG) and M. Lee (KPMG) to discuss preliminary audit procedures and status update.	1.0	\$ 322	\$ 322.00
Lee, Mia O	07/27/09	Continue to review and update budget to reflect areas that would require more/less audit hours based on reviews of significant accounts and related controls.	3.9	\$ 210	\$ 819.00
Lee, Mia O	07/27/09	Review upcoming audit requirements to assess related staffing needs to meet BMHC's timeline	3.3	\$ 210	\$ 693.00
Lee, Mia O	07/27/09	Meeting with R. Husby (KPMG) and J. Chiu (KPMG) to discuss preliminary audit procedures and status update.	1.0	\$ 210	\$ 210.00
Husby, Richard K	07/28/09	Review and analyze imminent tasks to be performed and allocate appropriate staff to facilitate conducting audit per BMHC's required timeline.	1.0	\$ 322	\$ 322.00
Lee, Mia O	07/28/09	Continue to review and update budget to reflect areas that would require more/less audit hours based on reviews of significant accounts and related controls.	1.7	\$ 210	\$ 357.00
Lee, Mia O	07/28/09	Update documentation for leases based on procedures performed in the prior year and assess applicability in the current year.	1.7	\$ 210	\$ 357.00
Husby, Richard K	07/30/09	Respond to client questions regarding 8-K filing requirements	1.0	\$ 322	\$ 322.00
Lee, Mia O	07/30/09	Update documentation for debt based on procedures performed in the prior year and assess applicability in the current year.	0.8	\$ 210	\$ 168.00
Lee, Mia O	07/30/09	Update documentation for taxes based on procedures performed in the prior year and assess applicability in the current year.	0.8	\$ 210	\$ 168.00
Lee, Mia O	07/30/09	Update documentation for equity based on procedures performed in the prior year and assess applicability in the current year.	0.9	\$ 210	\$ 189.00
Lee, Mia O	07/30/09	Update documentation for revenue and receivables based on procedures performed in the prior year and assess applicability in the current year.	2.3	\$ 210	\$ 483.00
Lee, Mia O	07/30/09	Update documentation for accounts payable and SG&A expense based on procedures performed in the prior year and assess applicability in the current year.	3.1	\$ 210	\$ 651.00
Lee, Mia O	07/30/09	Update documentation for payroll based on procedures performed in the prior year and assess applicability in the current year.	1.1	\$ 210	\$ 231.00
Husby, Richard K	07/31/09	Continue audit planning procedures including review of significant accounts and related controls	2.0	\$ 322	\$ 644.00
Lee, Mia O	07/31/09	Review controls for significant accounts testing via controls approach	3.9	\$ 210	\$ 819.00
Lee, Mia O	07/31/09	Continue to review controls for significant accounts testing via controls approach	1.1	\$ 210	\$ 231.00
Lee, Mia O	07/31/09	Review and analyze audit programs to assess procedures identified as appropriate for audit.	3.1	\$ 210	\$ 651.00
Total 2009 Integrated Audit			<u><u>176.4</u></u>		<u><u>\$ 34,034.00</u></u>

EXHIBIT D2

Building Materials Holding Corporation., et al
Retention
June 16, 2009 through July 31, 2009

Name	Date	Description	Hours	Rate	Amount
Husby, Richard K	06/16/09	Review and provide comments on draft retention agreement.	1.5	\$ 322	\$ 483.00
Sellers, Monica	06/16/09	Review draft documents, include rates and other pertinent information; email request for advice and confirmation.	0.5	\$ 336	\$ 168.00
Sellers, Monica	06/17/09	Discussion with R. Husby (KPMG) regarding revisions to retention documents.	0.6	\$ 336	\$ 201.60
Husby, Richard K	06/17/09	Discussion with M. Sellers (KPMG) regarding revisions to retention documents.	0.5	\$ 322	\$ 161.00
Husby, Richard K	06/17/09	Review and provide comments on updated draft retention agreement.	0.5	\$ 322	\$ 161.00
Husby, Richard K	06/24/09	Review and provide comments on updated draft retention agreement.	1.0	\$ 322	\$ 322.00
Husby, Richard K	06/25/09	Review and provide comments on updated draft retention agreement.	1.0	\$ 322	\$ 322.00
Husby, Richard K	07/13/09	Review and respond to questions regarding retention application.	3.0	\$ 322	\$ 966.00
Husby, Richard K	07/14/09	Call with P. Street (BMHC) to discuss retention application.	0.5	\$ 322	\$ 161.00
Farrell, Glenn M.	07/17/09	Review declaration and provide comments.	0.5	\$ 392	\$ 196.00
Farrell, Glenn M.	07/20/09	Review revised declaration.	0.5	\$ 392	\$ 196.00
Farrell, Glenn M.	07/22/09	Discussions with counsel and other parties regarding retention documents.	1.0	\$ 392	\$ 392.00
Total Retention			11.1		\$ 3,729.60

EXHIBIT D3

Building Materials Holding Corporation., et al
 Fee Statement and Fee Application Preparation
 June 16, 2009 through July 31, 2009

Name	Date	Description	Hours	Rate	Amount
Sellers, Monica	06/25/09	Compile and transmit timekeeping guidelines to R. Husby (KPMG) for review and transmission to all BMHC professionals.	0.4	\$ 336	\$ 134.40
Sellers, Monica	06/29/09	Consolidate information regarding professionals and projects into timekeeping template and transmit to professionals providing services to client.	0.3	\$ 336	\$ 100.80
Colasso, Michael	07/23/09	Review, format and edit time detail for compliance with bankruptcy reporting requirements.	1.0	\$ 140	\$ 140.00
Colasso, Michael	07/27/09	Continue to review, format and edit time detail for compliance with bankruptcy reporting requirements.	1.5	\$ 140	\$ 210.00
Campbell, Celeste H.	07/29/09	Access Dallas Accounting System to obtain list of open projects for BMHC and verify status of each with respect to retention documents.	0.3	\$ 238	\$ 71.40
Campbell, Celeste H.	07/29/09	Access PACER website and pull Interim Compensation Order for BMHC and filed KPMG Retention application as support to facilitate billing.	0.4	\$ 238	\$ 95.20
Campbell, Celeste H.	07/29/09	Prepare BMHC files and documents received to date to facilitate billing process.	0.2	\$ 238	\$ 47.60
Campbell, Celeste H.	07/29/09	Review KPMG retention application and the interim compensation order as preliminary procedures necessary to support BMHC team.	0.4	\$ 238	\$ 95.20
Campbell, Celeste H.	07/30/09	Review BMHC e-mail exchanges related to retention and billing provided by M. Sellers (KPMG) as background for billing purposes.	0.7	\$ 238	\$ 166.60
Campbell, Celeste H.	07/30/09	Draft billing process and timeline e-mail including a summary of the interim compensation order and forward to BMHC engagement management	0.9	\$ 238	\$ 214.20
Campbell, Celeste H.	07/31/09	Request work-in process reports for each of the BMHC engagements from the respective engagement management coordinators for the period of 6/15 to 7/15 to facilitate reconciliation process.	0.3	\$ 238	\$ 71.40
Total Fee Statement and Fee Application Preparation			<u><u>6.4</u></u>		<u><u>\$ 1,346.80</u></u>

EXHIBIT E
Building Materials Holding Corporation., et al
Summary of Out of Pocket Expenses
June 16, 2009 through July 31, 2009

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