

IN RE:	)	
	)	Chapter 11
BUILDING MATERIALS HOLDING	)	
CORPORATION, <i>et al.</i> , <sup>1</sup>	)	Case No. 09-12074 (KJC)
	)	
	)	Jointly Administered
Debtors.	)	
	)	
	)	Ref. Docket No. <u>490</u>

Upon consideration of the supplemental application (the "***Supplemental 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***") expanding the scope of employment and retention of KPMG LLP ("***KPMG***") to include further audit services, *nunc pro tunc* to August 7, 2009, all as set forth in the Supplemental Application; and upon the Declarations of Glenn M. Farrell in

DB02:8615411.1 068301.1001

support of the Supplemental Application;<sup>2</sup> and the Court having found that venue of this 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 Supplemental Application and the opportunity for a hearing on the Supplemental Application was appropriate under the particular circumstances; and the Court having reviewed the Supplemental Application and having considered the statements in support of the relief requested therein at a hearing before the Court (the "*Hearing*"); and the Court having determined that the legal and factual bases set forth in the Supplemental Application and at the Hearing 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 Supplemental Application is granted as set forth below.
2. The Additional Engagement Letters are hereby approved, *Subject to the terms of the Court's Order of July 28, 2009 (Pocut No. 326).*
3. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, the Debtors are authorized to expand the scope of KPMG's employment and retention in these cases for KPMG to provide additional audit services, *nunc pro tunc* to August 7, 2009, in accordance with the Additional Engagement Letters.
4. KPMG will file fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court, as applicable.

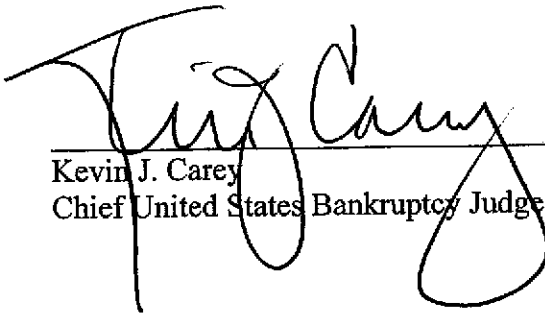
---

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

5. Notwithstanding the possible applicability of Rules 6004(g), 7062, and 9014 of the Bankruptcy Rules, or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

6. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: September 9, 2009  
Wilmington, Delaware



Kevin J. Carey  
Chief United States Bankruptcy Judge