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: October 6, 2009 Hearing Date: TBD (Waiver of Local Rule Requested)

SUMMARY OF SECOND 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 AUGUST 1, 2009 THROUGH AUGUST 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:	August 1, 2009 through August 31, 2009 (the "Fee Period")
Amount of Compensation sought as actual, reasonable, and necessary:	$97,850.40 (80% of $122,313.00)
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 13.8 hours and the corresponding compensation requested is approximately $5,320.00.[2]

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

SUMMARY OF PREVIOUSLY FILED FEE APPLICATIONS

App No	App Date [Dkt No]	Filing Period	Fees Requested	Expenses Requested	CNO Date [Dkt No]	Fees Approved	Expenses Approved	Approved Reduction
1	08/25/2009 [523]	06/16/2009-07/31/2009	$95,554.00[3]	$0.00	9/11/09 [595]	$95,554.00	$0.00	$0.00
Total			**$95,554.00**	**$0.00**		**$95,554.00**	**$0.00**	**$0.00**

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

SUMMARY BY PROJECT

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	213.60	$115,793.00
Actuarial Evaluation and Other Matters	2.00	$1,200.00
Subtotal - Tax Advisory Services	**215.60**	**$116,993.00**
Bankruptcy Requirements and Obligations		
Monthly, Interim and Final Fee Applications	13.80	$5,320.00
Subtotal - Bankruptcy Requirements and Obligations	**13.80**	**$5,320.00**
Total Hours and Compensation	**229.40**	**$122,313.00**

HOURLY FEE SERVICES

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Tax Advisory Services				
Patricia W Pellervo	Partner	$780	2.60	$2,028.00
Roger A Feusier	Partner	$780	72.50	$56,550.00
Susana E Noles	Partner	$780	1.00	$780.00
Kevin L Wick	Managing Director	$600	2.00	$1,200.00
Michael A Urban	Managing Director	$600	3.00	$1,800.00
Bret H Balonick	Director	$550	59.50	$32,725.00
Joseph F Maselli	Director	$550	2.50	$1,375.00

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that monthly fee invoice.

[3] PwC's first monthly fee application submitted compensation sought as fees incurred during the first monthly fee period, $247,411.00, less the prepetition retainer, $151,857.00, or $95,554.00. PwC agreed to apply the retainer towards to the interim payment amount, as such, PwC has shown the total fees incurred as the amount of compensation sought for the first monthly fee period.

Raymond John Esquivel	Manager	$450	1.50	$675.00
Robert Ellis Morton Flowers	Senior Associate	$350	15.10	$5,285.00
Tiffany Kit-ling Chu	Senior Associate	$350	10.50	$3,675.00
Paul J Crosbie	Associate	$250	22.90	$5,725.00
Cynthia Choi Law	Paraprofessional	$150	18.50	$2,775.00
Subtotal - Tax Advisory Services			**211.60**	**$114,593.00**
Bankruptcy Requirements and Obligations				
Roger A Feusier	Partner	$780	1.50	$1,170.00
Andrea Clark Smith	Manager (Bankruptcy)	$400	6.50	$2,600.00
Erin E. Brandt	Senior Associate	$290	5.00	$1,450.00
Juan Antonio Rosa	Paraprofessional	$125	0.80	$100.00
Subtotal - Bankruptcy Requirements and Obligations			**13.80**	**$5,320.00**
Total Hours and Compensation			**225.40**	**$119,913.00**

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: October 6, 2009 Hearing Date: TBD (Waiver of Local Rule Requested)

SECOND 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 AUGUST 1, 2009 THROUGH AUGUST 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 second monthly fee application (the "Application")[2] for the period from August 1, 2009 through August 31, 2009 seeking (i) compensation in the amount of $122,313.00 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").

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.

a) On August 24, 2009, PwC submitted its first monthly fee statement for services and expenditures incurred from June 16, 2009 through July 31, 2009, requesting $247,411.00 in fees, less prepetition retainer, $151,857.00, and $0.00 in expenditures ("First Monthly Fee Application").

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.

<u>REASONABLE AND NECESSARY SERVICES RENDERED BY PWC DURING THE FEE PERIOD</u>

3. This is the second 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		
Income Tax Consulting	213.60	$115,793.00
Actuarial Evaluation and Other Matters	2.00	$1,200.00
Subtotal - Tax Advisory Services	**215.60**	**$116,993.00**
Bankruptcy Requirements and Obligations		
Monthly, Interim and Final Fee Applications	13.80	$5,320.00
Subtotal - Bankruptcy Requirements and Obligations	**13.80**	**$5,320.00**
Total Hours and Compensation	**229.40**	**$122,313.00**

A. SERVICES RENDERED - TAX ADVISORY SERVICES

4. During the Fee Period, PwC continued to provide the research, analysis, and preparation of a detailed Net Operating Loss and Cancellation of Indebtedness report which was delivered to BMHC 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. PwC additionally provided research, analysis, preparation of materials, and other assistance with respect to the Internal Revenue Service federal income tax examination of BMHC and subsidiaries for the 2005 through 2008 taxable years. Related to the examination PwC assisted BMHC with respect to modifications to the erroneous Proof of Claim filed by the IRS with respect to the tax examination period, resulting in three modifications to the Proof of Claim related to income taxes as well as resolution of the claims pertaining to FICA and FUTA withholding taxes. PwC further provided materials, participated in conference calls, and provided related services with respect to tax due diligence being performed by Insight Equity and Glendon Partners with respect to their interest in a transaction with BMHC. PwC analyzed

factors potentially giving rise to a ten year NOL carryback with respect to specified liability losses under IRC section 172(f).

B. **SERVICES RENDERED - BANKRUPTCY REQUIREMENTS AND OBLIGATIONS**

5. 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, as well as preparation of the first monthly fee application (June 16, 2009 through July 31, 2009)

6. 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 $122,313.00. PwC tax and advisory professionals expended a total of 229.40 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 $533.19. 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.

7. 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.

8. 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.

<u>REASONABLE AND NECESSARY EXPENDITURES INCURRED BY PWC DURING THE FEE PERIOD</u>

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

<u>RELIEF REQUESTED RETENTION AND CONTINUING DISINTERESTEDNESS OF PWC</u>

10. 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.

11. 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.

12. 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.

13. 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.

14. 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.

15. 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.

REPRESENTATIONS

16. 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.

17. In summary, by this Application, PwC requests interim payment of compensation for fees and expenses in the total amount of $97,850.40 consisting of: (a) $97,850.40 which is 80% of the fees, $122,313.00 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: September 17, 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: October 6, 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 **Second 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 August 1, 2009 Through August 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 $122,313.00 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 **October 6, 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

[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.

Deadline: (i) the Debtors: Building Materials Holding Corporation, 720 Park Boulevard, Suite 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
September 21, 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----

GIBSON, DUNN & CRUTCHER LLP
Michael A. Rosenthal (admitted *pro hac vice*)
Matthew K. Kelsey (admitted *pro hac vice*)
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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 August 1, 2009 through August 31, 2009

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	213.60	$115,793.00
Actuarial Evaluation and Other Matters	2.00	$1,200.00
Subtotal - Tax Advisory Services	**215.60**	**$116,993.00**
Bankruptcy Requirements and Obligations		
Monthly, Interim and Final Fee Applications	13.80	$5,320.00
Subtotal - Bankruptcy Requirements and Obligations	**13.80**	**$5,320.00**
Total Hours and Compensation	**229.40**	**$122,313.00**

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 August 1, 2009 through August 31, 2009

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Tax Advisory Services				
Patricia W Pellervo	Partner	$780	2.60	$2,028.00
Roger A Feusier	Partner	$780	72.50	$56,550.00
Susana E Noles	Partner	$780	1.00	$780.00
Kevin L Wick	Managing Director	$600	2.00	$1,200.00
Michael A Urban	Managing Director	$600	3.00	$1,800.00
Bret H Balonick	Director	$550	59.50	$32,725.00
Joseph F Maselli	Director	$550	2.50	$1,375.00
Raymond John Esquivel	Manager	$450	1.50	$675.00
Robert Ellis Morton Flowers	Senior Associate	$350	15.10	$5,285.00
Tiffany Kit-ling Chu	Senior Associate	$350	10.50	$3,675.00
Paul J Crosbie	Associate	$250	22.90	$5,725.00
Cynthia Choi Law	Paraprofessional	$150	18.50	$2,775.00
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Andrea Clark Smith	Manager (Bankruptcy)	$400	6.50	$2,600.00
Erin E. Brandt	Senior Associate	$290	5.00	$1,450.00
Juan Antonio Rosa	Paraprofessional	$125	0.80	$100.00
Subtotal - Bankruptcy Requirements and Obligations			**13.80**	**$5,320.00**
Total Hours and Compensation			**225.40**	**$119,913.00**

Date	Name	Position	Description	Rate	Hours	Total Compensation

Tax Advisory Services

Income Tax Consulting

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/3/2009	Bret H Balonick	Director	0809H001: Revisions to 382 model based on client input and RAF edits.	$550.00	2.00	$1,100.00
8/4/2009	Bret H Balonick	Director	0809H002: IRS IDR document production and review regarding 2008 abandonments and partnership basis, 754 election and related issues.	$550.00	4.50	$2,475.00
8/4/2009	Paul J Crosbie	Associate	0809H003: Review status of final deliverables with respect to 108/382 report.	$250.00	1.50	$375.00
8/4/2009	Roger A Feusier	Partner	0809H004: Review revised 382/108 elections memorandum and present to Paul Street (BMHC).	$780.00	2.50	$1,950.00
8/6/2009	Bret H Balonick	Director	0809H005: Research and analysis regarding partnership basis events under IRS examination, WBC creeping acquisition issue, location of 754 election and section 9100 relief.	$550.00	3.00	$1,650.00
8/6/2009	Paul J Crosbie	Associate	0809H006: Research and locate term loan legal filings for tax analysis purposes.	$250.00	0.50	$125.00
8/6/2009	Roger A Feusier	Partner	0809H007: Call with Paul Street (BMHC) regarding 1.1502-28 first debtor rule and subsidiary debt versus guarantor or pledge.	$780.00	1.50	$1,170.00
8/6/2009	Susana E Noles	Partner	0809H008: Provide consultation and documentation for 754 election and section 9100 relief.	$780.00	1.00	$780.00
8/6/2009	Raymond John Esquivel	Manager	0809H009: Prepare comments for follow up on partnership issues pertaining to 754.	$450.00	1.50	$675.00
8/7/2009	Bret H Balonick	Director	0809H010: Partnership research for IRS exam, including 9100 relief for missed 754 election, calculation of potential exposure, review of inside and outside basis, and conversations with Brad Armitage (BMHC).	$550.00	3.00	$1,650.00

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period August 1, 2009 through August 31, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/7/2009	Paul J Crosbie	Associate	0809H011: Update and print out all supporting workpapers for review.	$250.00	3.90	$975.00
8/10/2009	Bret H Balonick	Director	0809H012: Update to section 108 report to calculate value of NOL CF as of 2020 under 3 different models.	$550.00	3.50	$1,925.00
8/10/2009	Paul J Crosbie	Associate	0809H013: Updated memo and supporting workpapers for review comments relating to 108/382.	$250.00	5.50	$1,375.00
8/10/2009	Roger A Feusier	Partner	0809H014: Draft subsidiary guarantor release.	$780.00	1.50	$1,170.00
8/10/2009	Roger A Feusier	Partner	0809H015: Revised summary table of 108/382 elections; cash tax model analysis.	$780.00	2.50	$1,950.00
8/11/2009	Bret H Balonick	Director	0809H016: Update of 108 model to include revised interest numbers and edits to cover letter and written report.	$550.00	2.50	$1,375.00
8/11/2009	Patricia W Pellervo	Partner	0809H017: Review and follow-up on stock basis and excess loss account issues.	$780.00	1.00	$780.00
8/11/2009	Paul J Crosbie	Associate	0809H018: Follow-up on review comments on Section 108 Report.	$250.00	1.00	$250.00
8/11/2009	Roger A Feusier	Partner	0809H019: Review revised summary table of 108/382 elections and cash tax model analysis.	$780.00	1.50	$1,170.00
8/11/2009	Roger A Feusier	Partner	0809H020: Review excess loss account issue at Subsidiaries.	$780.00	1.50	$1,170.00
8/11/2009	Roger A Feusier	Partner	0809H021: Research worthless stock issue in Regulations 1.1502-19 and excess loss account planning.	$780.00	1.00	$780.00
8/11/2009	Roger A Feusier	Partner	0809H022: Revised memorandum and transmittal letters regarding 108 elections.	$780.00	1.00	$780.00
8/11/2009	Roger A Feusier	Partner	0809H023: Review 1017 basis reduction analysis.	$780.00	2.50	$1,950.00
8/11/2009	Tiffany Kit-ling Chu	Senior Associate	0809H024: Update BMHC deliverables due to review comments and prepare final deliverable.	$350.00	1.00	$350.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/12/2009	Bret H Balonick	Director	0809H025: Review of state liquidation issues including NOL preservation, deferred intercompany stock accounts, excess loss accounts, and filing issues as a result of liquidating entities.	$550.00	2.50	$1,375.00
8/12/2009	Roger A Feusier	Partner	0809H026: Call with Bill Smartt (BMHC) regarding privacy presentation to Paul Street (BMHC).	$780.00	0.50	$390.00
8/12/2009	Roger A Feusier	Partner	0809H027: Follow-up via phone regarding status of project with Bret Balonick (PwC).	$780.00	1.00	$780.00
8/12/2009	Tiffany Kit-ling Chu	Senior Associate	0809H028: Update BMHC deliverables due to review comments and prepare final deliverable.	$350.00	6.00	$2,100.00
8/13/2009	Cynthia Choi Law	Paraprofessional	0809H029: Delivery of bound matter to Bill Smartt and Paul Street (both BMHC) at client location.	$150.00	2.50	$375.00
8/13/2009	Paul J Crosbie	Associate	0809H030: Complete final deliverable and solicit final signoff on final deliverables.	$250.00	1.00	$250.00
8/13/2009	Roger A Feusier	Partner	0809H031: Call to update Bill Smartt (BMHC) regarding status of report and sensitivity of discount rate to elections model.	$780.00	0.50	$390.00
8/13/2009	Roger A Feusier	Partner	0809H032: Finalize 108/382 opinions and sign.	$780.00	1.50	$1,170.00
8/13/2009	Tiffany Kit-ling Chu	Senior Associate	0809H033: Prepare BMHC final deliverables.	$350.00	1.50	$525.00
8/14/2009	Paul J Crosbie	Associate	0809H034: Complete final deliverable and solicit final signoff on final deliverables.	$250.00	1.50	$375.00
8/14/2009	Roger A Feusier	Partner	0809H035: Draft 108 modeling memo.	$780.00	1.00	$780.00
8/14/2009	Roger A Feusier	Partner	0809H036: Review tax due diligence questions and tax agenda.	$780.00	1.00	$780.00
8/17/2009	Bret H Balonick	Director	0809H037: Call with BMHC and private equity firm for tax due diligence questions. Follow up call with Brad Armitage (BMHC) to discuss private equity requests. Review of mechanical partnership penalty issue.	$550.00	3.50	$1,925.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/17/2009	Cynthia Choi Law	Paraprofessional	0809H038: Overnight bound document to Brad Armitage in Boise. Preparation of access to PwC tax files and working papers letter.	$150.00	3.50	$525.00
8/17/2009	Paul J Crosbie	Associate	0809H039: Delivered final report to Brad Armitage (BMHC) and had a meeting with the Gores Group, Private Equity Firm.	$250.00	1.00	$250.00
8/17/2009	Roger A Feusier	Partner	0809H040: Draft memo of counsel regarding basis step up transfers.	$780.00	1.00	$780.00
8/17/2009	Roger A Feusier	Partner	0809H041: Draft Glendon Partners access letter.	$780.00	1.50	$1,170.00
8/18/2009	Bret H Balonick	Director	0809H042: Research regarding 10 year carry back for workers compensation losses and mechanical penalty abatement.	$550.00	3.00	$1,650.00
8/18/2009	Cynthia Choi Law	Paraprofessional	0809H043: Continued preparation of access to PwC tax files and working papers letters.	$150.00	3.50	$525.00
8/18/2009	Paul J Crosbie	Associate	0809H044: Read Revenue Procedure 2009-34 dealing with Section 108(i) guidance.	$250.00	0.50	$125.00
8/18/2009	Robert Ellis Morton Flowers	Senior Associate	0809H045: Section 172(f) research.	$350.00	1.30	$455.00
8/18/2009	Roger A Feusier	Partner	0809H046: Review 172(f) 10 year carry back issue and status of revised 2008 1120X.	$780.00	1.50	$1,170.00
8/18/2009	Roger A Feusier	Partner	0809H047: Research Revenue Procedure 2009-37 for 108(i) election issues.	$780.00	1.00	$780.00
8/18/2009	Roger A Feusier	Partner	0809H048: Review and sign Glendon Partners access letter draft.	$780.00	0.50	$390.00
8/18/2009	Roger A Feusier	Partner	0809H049: Meeting with Bill Smartt (BMHC) regarding other combination possibilities.	$780.00	1.50	$1,170.00

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period August 1, 2009 through August 31, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/19/2009	Bret H Balonick	Director	0809H050: Meeting with Paul Street and Bill Smartt (both BMHC) regarding NOL planning and section 108 report..	$550.00	4.50	$2,475.00
8/19/2009	Paul J Crosbie	Associate	0809H051: Compile list of 172(f) preliminary questions.	$250.00	0.50	$125.00
8/19/2009	Robert Ellis Morton Flowers	Senior Associate	0809H052: Section 172(f) follow up items and review of United Dominion case.	$350.00	2.50	$875.00
8/19/2009	Roger A Feusier	Partner	0809H053: Meeting with Bill Smartt and Paul Street (both BMHC) regarding structures, 108/382 memoranda and basis studies (asset and stock).	$780.00	1.50	$1,170.00
8/19/2009	Roger A Feusier	Partner	0809H054: Review 172(f) opportunity for cash refund.	$780.00	2.50	$1,950.00
8/19/2009	Roger A Feusier	Partner	0809H055: Consultation on 108(i) new rev proc. impact on filings, elections-partial debt relief; non-prorata new term debt holders issue.	$780.00	1.50	$1,170.00
8/20/2009	Bret H Balonick	Director	0809H056: Research on bad debt for 172(h) review of insurance payout amounts and characterization and sorting of payment amounts for qualification under 172(f).	$550.00	3.00	$1,650.00
8/20/2009	Roger A Feusier	Partner	0809H057: Follow-up regarding state compliance assistance to Brad Armitage (BMHC).	$780.00	0.50	$390.00
8/20/2009	Roger A Feusier	Partner	0809H058: Review Len Bauman (BMHC) schedule of workers compensation payouts.	$780.00	0.50	$390.00
8/20/2009	Roger A Feusier	Partner	0809H059: Meeting with Len Bauman (BMHC) regarding workers compensation claims analysis for 172(f) opportunity for refunds.	$780.00	1.00	$780.00
8/21/2009	Bret H Balonick	Director	0809H060: Conference calls with Insight Equity regarding tax attributes and preparation of due diligence access letters.	$550.00	3.00	$1,650.00
8/21/2009	Roger A Feusier	Partner	0809H061: Review workers compensation claims issue for 2008 and 2007 claims.	$780.00	1.00	$780.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/21/2009	Roger A Feusier	Partner	0809H062: Analysis regarding IRS declaration of Tier 2 issue for Section 172(f) claims.	$780.00	1.50	$1,170.00
8/21/2009	Roger A Feusier	Partner	0809H063: Follow-up regarding status of due diligence requests.	$780.00	2.00	$1,560.00
8/24/2009	Cynthia Choi Law	Paraprofessional	0809H064: Print application for monthly fees for partner's signature and forward back to Andrea Clark Smith (PwC). Final Insight access letter.	$150.00	3.00	$450.00
8/24/2009	Paul J Crosbie	Associate	0809H065: Read research on 172(f) rules and 10 year carry back filing requirements.	$250.00	4.00	$1,000.00
8/24/2009	Robert Ellis Morton Flowers	Senior Associate	0809H066: 172(f) research and initial write ups, review of factors pertaining to workers comp claims, developed 1502-13 arguments for carryback, review of claim amounts and underlying data.	$350.00	5.00	$1,750.00
8/24/2009	Roger A Feusier	Partner	0809H067: Follow-up regarding complete 1120 superseding tax return and other state tax return support.	$780.00	1.00	$780.00
8/24/2009	Roger A Feusier	Partner	0809H068: Review IRS industry directive regarding Tier 2 issue on captive, administrative costs and 172(f) claims.	$780.00	1.50	$1,170.00
8/24/2009	Tiffany Kit-ling Chu	Senior Associate	0809H069: Research Section 172(f) and draft observations and findings.	$350.00	2.00	$700.00
8/25/2009	Paul J Crosbie	Associate	0809H070: Continue 172(f) research and consultation.	$250.00	1.00	$250.00
8/25/2009	Robert Ellis Morton Flowers	Senior Associate	0809H071: 172(f) research and initial write ups.	$350.00	6.30	$2,205.00
8/26/2009	Bret H Balonick	Director	0809H072: Calls with Gores Group, Private Equity Firm and their legal counsel regarding tax diligence issues, tax access letter, NOLs, 197, and diligence requests..	$550.00	4.00	$2,200.00
8/26/2009	Cynthia Choi Law	Paraprofessional	0809H073: Locate Section 197 final memo for signature and copy. Summary outline of memo for Bret B. (PwC), review of all quality and risk management procedures, and transmittal letter.	$150.00	3.50	$525.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/26/2009	Patricia W Pellervo	Partner	0809H074: Review 172(f) issue and intercompany transactions.	$780.00	1.60	$1,248.00
8/26/2009	Paul J Crosbie	Associate	0809H075: Prepare Section 108 report in softcopy to send to attorneys.	$250.00	1.00	$250.00
8/26/2009	Roger A Feusier	Partner	0809H076: Conference call with Byron Crawford (BMHC) regarding 172(f), captive issue and separate company versus single company attribute.	$780.00	1.00	$780.00
8/26/2009	Roger A Feusier	Partner	0809H077: Conference call with Mike Benius, Skadden LLP Partner, to discuss Access Letters.	$780.00	0.50	$390.00
8/26/2009	Roger A Feusier	Partner	0809H078: Review 1.1502-13 rule regarding 10 year carry back opportunity and captive insurance liquidation issues.	$780.00	2.50	$1,950.00
8/27/2009	Bret H Balonick	Director	0809H079: Review and research for the $110 Million proof of claim from the IRS, including substantive claim amounts, procedures, timing for modification, and calls to IRS bk coordinator, A Austin (IRS).	$550.00	6.00	$3,300.00
8/27/2009	Joseph F Maselli	Director	0809H080: Follow-up regarding $110 million dollar proof of claim filing by IRS in the company's bankruptcy proceeding. Outlined procedures being followed by the IRS. Examined avenues for getting IRS to the table to try to resolve the issue.	$550.00	2.00	$1,100.00
8/27/2009	Michael A Urban	Managing Director	0809H081: Conference call with BMHC client to discuss IRS proof of claim and related IRS procedures.	$600.00	1.50	$900.00
8/27/2009	Roger A Feusier	Partner	0809H082: Conference call with Paul Street and Bill Smartt (Both BMHC) regarding timing of revision to IRS Proof of Claim amounts versus bankruptcy disclosure timing.	$780.00	1.50	$1,170.00
8/27/2009	Roger A Feusier	Partner	0809H083: Follow-up with bankruptcy procedures regarding objection to IRS Proof of Claim.	$780.00	1.50	$1,170.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/27/2009	Roger A Feusier	Partner	0809H084: IRS Proof of claim review, NOPA review and Tax exposure analysis.	$780.00	2.50	$1,950.00
8/27/2009	Roger A Feusier	Partner	0809H085: Follow-up with legal counsel for Proof of Claim and coordinate next steps with counsel.	$780.00	1.50	$1,170.00
8/27/2009	Roger A Feusier	Partner	0809H086: Evaluate liability carry back issue including direct versus reinsurance aspects in Regulations 1.1502-13(e)(2).	$780.00	1.50	$1,170.00
8/27/2009	Roger A Feusier	Partner	0809H087: Calls to Arlene Austin (PwC) IRS Delaware Bankruptcy team that submitted Proof of Claim.	$780.00	0.50	$390.00
8/27/2009	Roger A Feusier	Partner	0809H088: Call to update Bill Smartt (BMHC) regarding IRS Proof of Claim update and timeline for responses.	$780.00	0.50	$390.00
8/27/2009	Roger A Feusier	Partner	0809H089: Meeting with Tom Wilson (BMHC) regarding approaching Don Focht (IRS Territory Manager) with proof of claim issues.	$780.00	0.50	$390.00
8/28/2009	Bret H Balonick	Director	0809H090: Receipt and review of IRS proof of claim and research regarding Internal Revenue Service manual for expedited exam procedures. Follow up with IRS service team. Calls to client and counsel to confirm.	$550.00	6.50	$3,575.00
8/28/2009	Michael A Urban	Managing Director	0809H091: Research regarding IRM large bankruptcy provisions.	$600.00	1.00	$600.00
8/28/2009	Roger A Feusier	Partner	0809H092: Meeting with Paul Street (BMHC) regarding IRS letter for proof of claim and shifting burden of proof.	$780.00	0.50	$390.00
8/28/2009	Roger A Feusier	Partner	0809H093: Review letter to Don Focht (IRS Territory Manager) to request a meeting regarding IRS Proof of Claims.	$780.00	1.50	$1,170.00
8/28/2009	Roger A Feusier	Partner	0809H094: Review Internal Revenue Manual regarding bankruptcy expedited process for exam.	$780.00	1.50	$1,170.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/28/2009	Roger A Feusier	Partner	0809H095: Meeting with Bill Smartt (BMHC) regarding IRS bankruptcy expedited exam process for 2008 and pending exam in proof of claim submission.	$780.00	1.00	$780.00
8/28/2009	Roger A Feusier	Partner	0809H096: Review due diligence questions.	$780.00	1.00	$780.00
8/28/2009	Roger A Feusier	Partner	0809H097: Review objection to proof of claim versus section 505 adversary proceeding.	$780.00	1.00	$780.00
8/28/2009	Roger A Feusier	Partner	0809H098: Respond to Grant Thornton questions via e-mail regarding IRS proof of claims; process, exposures.	$780.00	1.00	$780.00
8/28/2009	Roger A Feusier	Partner	0809H099: Follow-up with guidelines for IRS proof of claim submission.	$780.00	1.00	$780.00
8/28/2009	Roger A Feusier	Partner	0809H100: Review IRS arguments regarding vacation pay disallowance, economic performance issue under Regulations 1.461-4.	$780.00	2.00	$1,560.00
8/31/2009	Bret H Balonick	Director	0809H101: Review of FICA and FUTA proof of claim in bankruptcy. Coordination with Brad Armitage (BMHC) regarding source documents. Receipt and review of source documents for submission to IRS..	$550.00	5.00	$2,750.00
8/31/2009	Cynthia Choi Law	Paraprofessional	0809H102: Locate opinion document and confirm date for Bret Balonick (PwC).	$150.00	2.50	$375.00
8/31/2009	Joseph F Maselli	Director	0809H103: Analysis of possible use of fast track Appeals process in the bankruptcy context.	$550.00	0.50	$275.00
8/31/2009	Michael A Urban	Managing Director	0809H104: Draft status memo regarding IRS Appeals etc.	$600.00	0.50	$300.00
8/31/2009	Roger A Feusier	Partner	0809H105: Review meeting for IRS Proof of Claim with Maria Hwang (IRS Director of Field Operations) and Don Focht (IRS Territory Manager).	$780.00	1.00	$780.00
8/31/2009	Roger A Feusier	Partner	0809H106: Follow-up regarding accelerated issue resolution and alternatives to Sect. 505 Adversary proceeding, and appeals review.	$780.00	1.50	$1,170.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/31/2009	Roger A Feusier	Partner	0809H107: Glendon Partners due diligence questions regarding 197/382 opinions.	$780.00	1.00	$780.00
8/31/2009	Roger A Feusier	Partner	0809H108: Review with Paul Street (BMHC) of binder briefing letter for IRS Proof of Claim.	$780.00	0.50	$390.00
8/31/2009	Roger A Feusier	Partner	0809H109: Review meeting for IRS NOPA, IRS Examiner issue and Proof of Claim reduction with Ming Cheung (BMHC).	$780.00	1.50	$1,170.00
Subtotal - Hours and Compensation for Income Tax Consulting					**209.60**	**$113,393.00**
Actuarial Evaluation and Other Matters						
8/11/2009	Kevin L Wick	Managing Director	0809H110: Additional review of final report and provide consultation and modifications regarding same.	$600.00	2.00	$1,200.00
Subtotal - Hours and Compensation for Actuarial Evaluation and Other Matters					**2.00**	**$1,200.00**
Subtotal - Tax Advisory Services					**211.60**	**$114,593.00**

Bankruptcy Requirements and Obligations

Monthly, Interim and Final Fee Applications

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/11/2009	Juan Antonio Rosa	Paraprofessional	0809H111: Working, finalized and posted consolidator for the first monthly fee application (June - July 2009).	$125.00	0.80	$100.00
8/11/2009	Erin E. Brandt	Senior Associate	0809H112: Preparing first monthly fee application for Court (June - July 2009).	$290.00	5.00	$1,450.00
8/11/2009	Andrea Clark Smith	Manager (Bankruptcy)	0809H113: Review feedback from team regarding initial fee application. Integrate feedback into the monthly fee application.	$400.00	0.70	$280.00
8/20/2009	Andrea Clark Smith	Manager (Bankruptcy)	0809H0: Review exhibits for July 2009 monthly fee application.	$400.00	0.00	$0.00

PricewaterhouseCoopers LLP - Tax Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period August 1, 2009 through August 31, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
8/20/2009	Andrea Clark Smith	Manager (Bankruptcy)	0809H0: Review July 2009 monthly fee application.	$400.00	0.00	$0.00
8/20/2009	Andrea Clark Smith	Manager (Bankruptcy)	0809H114: Review July 2009 monthly fee application.	$400.00	2.80	$1,120.00
8/20/2009	Andrea Clark Smith	Manager (Bankruptcy)	0809H115: Review and finalize June/July 2009 fee statement and distribute to client-service team for review.	$400.00	2.50	$1,000.00
8/20/2009	Roger A Feusier	Partner	0809H116: Review fee application to bankruptcy court, provide services description.	$780.00	1.50	$1,170.00
8/24/2009	Andrea Clark Smith	Manager (Bankruptcy)	0809H117: Revise initial fee application and distribute to Counsel for filing with the Court.	$400.00	0.50	$200.00
Subtotal - Hours and Compensation for Monthly, Interim and Final Fee Applications					**13.80**	**$5,320.00**
Subtotal - Bankruptcy Requirements and Obligations					**13.80**	**$5,320.00**
Total Hours and Compensation					**225.40**	**$119,913.00**

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)
	Jointly Administered
Debtors.	

AFFIDAVIT OF SERVICE

STATE OF DELAWARE)
) SS
NEW CASTLE COUNTY)

Casey S. Cathcart, an employee of the law firm of Young Conaway Stargatt & Taylor, LLP, co-counsel to the above-captioned debtors, being duly sworn according to law, deposes and says that on September 21, 2009, she caused (i) a copy of the **Second 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 August 1, 2009 Through August 31, 2009** to be served as indicated upon the parties identified in Exhibit A and (ii) a copy of the **Notice of PwC's Second Monthly Application** to be served as indicated upon the parties identified in Exhibit B.

Casey S. Cathcart

SWORN TO AND SUBSCRIBED before me this 21st day of September, 2009.

Notary Public
My Commission Expires:

KASSANDRA ANN RIDDLE
MY COMMISSION
EXPIRES
JULY 10, 2010
NOTARY PUBLIC
STATE OF DELAWARE

[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.

EXHIBIT A

BUILDING MATERIALS HOLDING CORPORATION
FEE APPLICATION NOTICE PARTIES
9/21/2009

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Hand Delivery

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Jennifer R. Hoover, Esq.
Jennifer E. Smith, Esq.
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Hand Delivery

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Hand Delivery

Paul S. Street
Building Materials Holding Corporation
720 Park Boulevard, Suite 200
Boise, ID 83712
Federal Express

EXHIBIT B

2002 SERVICE LIST
BUILDING MATERIALS HOLDING CORPORATION
9/21/2009

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2002 SERVICE LIST
BUILDING MATERIALS HOLDING CORPORATION
9/21/2009

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