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: November 16, 2009** **Hearing Date: TBD** **(Waiver of Local Rule Requested)**

SUMMARY OF THIRD 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 SEPTEMBER 1, 2009 THROUGH SEPTEMBER 30, 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:	September 1, 2009 through September 30, 2009 (the "Fee Period")
Amount of Compensation sought as actual, reasonable, and necessary:	$179,694.80 (80% of $224,618.50)
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	$121.41

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

The total time expended for fee application preparation is approximately 15.7 hours and the corresponding compensation requested is approximately $5,809.50.[2]

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[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 October 2009 and the corresponding hours and fees will be billed to the Debtors within that monthly fee invoice.

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
2	09/21/2009 [651]	08/01/2009-08/30/2009	$122,313.00	$0.00	10/8/2009 [730]	$122,313.00	$0.00	$0.00
Total			**$122,313.00**	**$0.00**		**$217,867.00**	**$0.00**	**$0.00**

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

SUMMARY BY PROJECT

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	275.50	$161,144.00
Income Tax Compliance	78.00	$28,210.00
Actuarial Evaluation and Other Matters	70.50	$29,455.00
TotalTax Advisory Services	**424.00**	**$218,809.00**
Bankruptcy Requirements and Obligations		
Monthly, Interim and Final Fee Applications	15.70	$5,809.50
TotalBankruptcy Requirements and Obligations	**15.70**	**$5,809.50**
Total Hours and Compensation	**439.70**	**$224,618.50**

HOURLY FEE SERVICES

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Tax Advisory Services				
George A Famalett	Partner	$780	5.00	$3,900.00
Jack A Abraham	Partner	$780	0.50	$390.00
Patricia W Pellervo	Partner	$780	1.80	$1,404.00
Paul C. Perry	Partner	$780	1.00	$780.00
Roger A Feusier	Partner	$780	103.00	$80,340.00
Andrea M Dudek	Managing Director	$650	4.00	$2,600.00
Kevin L Wick	Managing Director	$600	26.00	$15,600.00
Michael A Urban	Managing Director	$600	3.00	$1,800.00
Thomas Wade Wilson	Managing Director	$600	17.50	$10,500.00
Bret H Balonick	Director	$550	83.50	$45,925.00
Darryl C Delmonico	Director	$550	7.50	$4,125.00

[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.

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Matthew A Mandel	Director	$450	7.50	$3,375.00
Derek Nerland	Manager	$450	9.90	$4,455.00
Chi Ling Chiu	Senior Associate	$295	43.00	$12,685.00
Paul Baldridge Klopping	Senior Associate	$350	25.80	$9,030.00
Tiffany Kit-ling Chu	Senior Associate	$350	12.00	$4,200.00
Kazue Mary Nojima	Associate	$250	10.30	$2,575.00
Min Kyung Kim	Associate	$250	0.20	$50.00
Paul J Crosbie	Associate	$250	35.50	$8,875.00
Rakhal Bhalla	Associate	$250	21.50	$5,375.00
Cynthia Choi Law	Paraprofessional	$150	5.50	$825.00
Subtotal - Tax Advisory Services			**424.00**	**$218,809.00**
Bankruptcy Requirements and Obligations				
Roger A Feusier	Partner	$780	1.00	$780.00
Bret H Balonick	Director	$550	1.00	$550.00
Andrea Clark Smith	Director (Bankruptcy)	$550	2.90	$1,595.00
Erin E. Brandt	Senior Associate (Bankruptcy)	$290	9.30	$2,697.00
Juan Antonio Rosa	Paraprofessional (Bankruptcy)	$125	1.50	$187.50
Subtotal - Bankruptcy Requirements and Obligations			**15.70**	**$5,809.50**
Total Hours and Compensation			**439.70**	**$224,618.50**

EXPENSE SUMMARY

PwC professionals incurred the following expenditures during the period:

Transaction Type	Total Expenditures
Income Tax Consulting	
Meals	$26.41
Parking	$32.00
Public/ground transportation	$38.00
Courier	$25.00
Subtotal - Income Tax Consulting	**$121.41**
Total Expenditures	**$121.41**

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: November 16, 2009** **Hearing Date: TBD** **(Waiver of Local Rule Requested)**

THIRD MONTHLY APPLICATION OF PRICEWATERHOUSECOOPERS LLP FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS TAX ADVISORS TO THE DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD FROM SEPTEMBER 1, 2009 THROUGH SEPTEMBER 30, 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 third monthly fee application (the "Application")[2] for the period from September 1, 2009 through September 30, 2009 seeking (i) compensation in the amount of $224,618.50 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

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[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").

period in the amount of $121.41. In support of this Application, PwC respectfully states as follows:

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").

b) On September 21, 2009, PwC submitted its second monthly fee statement for services and expenditures incurred from August 1, 2009 through August 30, 2009, requesting $122,313.00 in fees, and $0.00 in expenditures ("Second 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.
- Exhibit C-1, provides a summary of the expenses by transaction type.
- Exhibit C-2, provides the detail descriptions for the expenses by project, transaction type, and professional associated with each expense.

REASONABLE AND NECESSARY SERVICES RENDERED BY PWC DURING THE FEE PERIOD

3. This is the third 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	275.50	$161,144.00
Income Tax Compliance	78.00	$28,210.00
Actuarial Evaluation and Other Matters	70.50	$29,455.00
Total - Tax Advisory Services	**424.00**	**$218,809.00**
Bankruptcy Requirements and Obligations		
Monthly, Interim and Final Fee Applications	15.70	$5,809.50
Total - Bankruptcy Requirements and Obligations	**15.70**	**$5,809.50**
Total Hours and Compensation	**439.70**	**$224,618.50**

A. SERVICES RENDERED - TAX ADVISORY SERVICES

4. During the Fee Period, PwC continued to provide services pertaining to the Internal Revenue Service examination of BMHC for the 2005 through 2008 taxable years resulting in finalization of the examination and issuance of the Internal Revenue Service ("IRS") Revenue Agent Report. Related to the IRS examination, PwC assisted BMHC with respect to modifications to the Proof of Claim pertaining to federal income tax amounts, and began preparation of amended state income tax returns required as a result of the finalized IRS Revenue Agent Report for the 2005 through 2008 taxable years. PwC performed research and analysis

regarding potential alternative structures pertaining to the exit from Bankruptcy to maximize tax basis in assets and preserve tax attributes, including a potential Internal Revenue Code section 368(a)(1)(G) reorganizations. PwC performed research and analysis and provided consultations regarding potential liquidation of operating subsidiaries regarding direct and indirect tax implications. PwC provided consultations regarding implications and qualification of proposed Supplemental Employee Retirement Plan for post bankruptcy periods PwC additionally provided materials, participated in conference calls, and provided related services with respect to ongoing tax due diligence being performed by potential investors.

B. SERVICES RENDERED - BANKRUPTCY REQUIREMENTS AND OBLIGATIONS

5. Monthly, Interim and Final Fee Application- PwC professionals performed 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 second monthly fee application (August 1, 2009 through August 31, 2009). PwC also worked with Debtors Counsel on the interim fee application submission.

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 $224,618.50. PwC tax and advisory professionals expended a total of 439.80 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 $510.75. 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.

REASONABLE AND NECESSARY EXPENDITURES INCURRED BY PWC DURING THE FEE PERIOD

9. PwC professionals incurred the following expenditures during the period:

Transaction Type	Total Expenditures
Income Tax Consulting	
Meals	$26.41
Parking	$32.00
Public/ground transportation	$38.00
Courier	$25.00
Subtotal - Income Tax Consulting	**$121.41**
Total Expenditures	**$121.41**

RELIEF REQUESTED RETENTION AND CONTINUING DISINTERESTEDNESS OF PWC

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 PwC 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 $179,816.21 consisting of: (a) $179,694.80 which is 80% of the fees, $224,618.50 incurred by the Debtors for reasonable and necessary professional services rendered by PwC; and (b) $121.41 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: October 27, 2009

PRICEWATERHOUSECOOPERS LLP

Roger A. Feusier

Roger A. Feusier
Three Embarcadero Center
San Francisco, CA 94111-4004
Telephone (415) 498-6060
Facsimile (813) 329-1809
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.

EXPENSES INCURRED

- Exhibit C-1, provides a summary of the expenses by transaction type.

- Exhibit C-2, provides the detail descriptions for the expenses by project, transaction type, and professional associated with each expense.

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: November 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 **Third 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 September 1, 2009 Through September 30, 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 $224,618.50 and expenses in the amount of $121.41.

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, must be filed on or before **November 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

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[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
October 30, 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
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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 September 1, 2009 through September 30, 2009

	Hours	Total Compensation
Tax Advisory Services		
Income Tax Consulting	275.50	$161,144.00
Income Tax Compliance	78.00	$28,210.00
Actuarial Evaluation and Other Matters	70.50	$29,455.00
TotalTax Advisory Services	**424.00**	**$218,809.00**
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TotalBankruptcy Requirements and Obligations	**15.70**	**$5,809.50**
Total Hours and Compensation	**439.70**	**$224,618.50**

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 September 1, 2009 through September 30, 2009

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Tax Advisory Services				
George A Famalett	Partner	$780	5.00	$3,900.00
Jack A Abraham	Partner	$780	0.50	$390.00
Patricia W Pellervo	Partner	$780	1.80	$1,404.00
Paul C. Perry	Partner	$780	1.00	$780.00
Roger A Feusier	Partner	$780	103.00	$80,340.00
Andrea M Dudek	Managing Director	$650	4.00	$2,600.00
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Kazue Mary Nojima	Associate	$250	10.30	$2,575.00
Min Kyung Kim	Associate	$250	0.20	$50.00
Paul J Crosbie	Associate	$250	35.50	$8,875.00
Rakhal Bhalla	Associate	$250	21.50	$5,375.00
Cynthia Choi Law	Paraprofessional	$150	5.50	$825.00
Subtotal - Tax Advisory Services			**424.00**	**$218,809.00**
Bankruptcy Requirements and Obligations				
Roger A Feusier	Partner	$780	1.00	$780.00

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 September 1, 2009 through September 30, 2009

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Bret H Balonick	Director	$550	1.00	$550.00
Andrea Clark Smith	Director (Bankruptcy)	$550	2.90	$1,595.00
Erin E. Brandt	Senior Associate (Bankruptcy)	$290	9.30	$2,697.00
Juan Antonio Rosa	Paraprofessional (Bankruptcy)	$125	1.50	$187.50
Subtotal - Bankruptcy Requirements and Obligations			**15.70**	**$5,809.50**
Total Hours and Compensation			**439.70**	**$224,618.50**

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

PricewaterhouseCoopers LLP - Tax Advisor

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

For the Period September 1, 2009 through September 30, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
Tax Advisory Services						
Income Tax Consulting						
9/1/2009	Bret H Balonick	Director	0909H001: Review expedited return procedures for Paul Street (BMHC), calls with Brad Armitage (BMHC) re capital versus ordinary nature of A-1 loss, prepare for IRS meeting re expedited return procedures and A-1 loss.	$550.00	4.00	$2,200.00
9/1/2009	Roger A Feusier	Partner	0909H002: Review the amended return versus the accelerated issue resolution, alternatives to Section 505 adversary proceeding, and the appeals review.	$780.00	1.50	$1,170.00
9/1/2009	Roger A Feusier	Partner	0909H003: Meeting with Tom Wilson (BMHC) regarding Maria Hwang (IRS Director of Field Operations) and Don Focht (IRS Territory Manager) meeting.	$780.00	1.00	$780.00
9/1/2009	Roger A Feusier	Partner	0909H004: Meeting with Bill Smartt (BMHC) regarding the IRS expedited exam request, commitment to the IDR accelerated response, bankruptcy automatic 362 stay, and the cash flow impact.	$780.00	1.50	$1,170.00
9/1/2009	Roger A Feusier	Partner	0909H005: Meeting with Paul Street (BMHC) regarding IRS meeting tactics with IRS Director of Field operations, prepackaged 363 sale, and the timeline for the 2008 IRS exam.	$780.00	2.50	$1,950.00
9/1/2009	Thomas Wade Wilson	Managing Director	0909H006: Meetings with the IRS territory manager and the team manager regarding the bankruptcy and expedited audit process.	$600.00	2.00	$1,200.00
9/2/2009	Bret H Balonick	Director	0909H007: Prepare materials for key negotiation meeting with the IRS to expedite the IRS exam and amend the proof of claim..	$550.00	3.50	$1,925.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/2/2009	Bret H Balonick	Director	0909H008: Prepare follow up letter to IRS regarding understanding with the IRS.	$550.00	3.50	$1,925.00
9/2/2009	Cynthia Choi Law	Paraprofessional	0909H009: Format and finalize ten copies of the IRS meeting agenda on letterhead..	$150.00	3.00	$450.00
9/2/2009	Darryl C Delmonico	Director	0909H010: Review Section 363 asset sale research and analysis and prepare slide deck.	$550.00	4.00	$2,200.00
9/2/2009	Michael A Urban	Managing Director	0909H011: Research response to issues regarding cash flow and payment of tax claims over life of Chapter 11 plan.	$600.00	0.50	$300.00
9/2/2009	Patricia W Pellervo	Partner	0909H012: Research the IRC section 368(a)(1)(G) reorganization issues.	$780.00	1.00	$780.00
9/2/2009	Roger A Feusier	Partner	0909H013: Review research on the 5 year deferred cash tax under the confirmed plan and discuss with Paul Street (BMHC).	$780.00	0.50	$390.00
9/2/2009	Roger A Feusier	Partner	0909H014: Meeting with Paul Street (BMHC) regarding the IRS meeting tactics for the 362 force sale with credit bid and timeline for the 10/1/2009 exam completion.	$780.00	1.00	$780.00
9/2/2009	Roger A Feusier	Partner	0909H015: Meeting Tom Wilson (IRS Territory Manager) and Case Manager regarding the 2005-2008 cycle, NOPA issues, and negotiate holiday pay accrual.	$780.00	2.00	$1,560.00
9/2/2009	Roger A Feusier	Partner	0909H016: Status meeting with Kevin Fisher, Paul Hastings (Lawyers to BMHC Creditors Committee) regarding IRS proof of claims, exam cycle, and timeline.	$780.00	1.00	$780.00

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

PricewaterhouseCoopers LLP - Tax Advisor

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

For the Period September 1, 2009 through September 30, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/2/2009	Roger A Feusier	Partner	0909H017: Review the amended return versus accelerated issue resolution, alternatives to Section 505 adversary proceeding, and the appeals review.	$780.00	1.50	$1,170.00
9/2/2009	Roger A Feusier	Partner	0909H018: Review the IRS manual regarding "expedited review" procedure and Treasury IG report on greater IRS case manager involvement in exam.	$780.00	1.50	$1,170.00
9/2/2009	Roger A Feusier	Partner	0909H019: Prepare agenda for IRS all-hands meeting.	$780.00	2.00	$1,560.00
9/2/2009	Roger A Feusier	Partner	0909H020: Review the "G" reorganization strategy.	$780.00	2.00	$1,560.00
9/2/2009	Roger A Feusier	Partner	0909H021: Meeting with Pat Pellervo (BMHC) regarding the 363 sale and combine with the "G" reorganization debtor attributes.	$780.00	0.50	$390.00
9/2/2009	Tiffany Kit-ling Chu	Senior Associate	0909H022: Research transferee liability and liquidations.	$350.00	1.50	$525.00
9/2/2009	Thomas Wade Wilson	Managing Director	0909H023: Research issues and meetings with the IRS manager and the PwC team.	$600.00	5.00	$3,000.00
9/3/2009	Bret H Balonick	Director	0909H024: Prepare and research the IRS final settlement discussions regarding the IRS audit. Revise spreadsheets and research regarding settlement discussions.	$550.00	2.00	$1,100.00
9/3/2009	Bret H Balonick	Director	0909H025: Continue to prepare and research the IRS final settlement discussions regarding the IRS audit. Revise spreadsheets and research regarding settlement discussions.	$550.00	4.00	$2,200.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/3/2009	Bret H Balonick	Director	0909H026: Continue to prepare and research the IRS final settlement discussions regarding the IRS audit. Revise spreadsheets and research regarding settlement discussions.	$550.00	4.00	$2,200.00
9/3/2009	Darryl C Delmonico	Director	0909H027: Consult regarding debt versus equity issues and research potential bankruptcy organization and the resulting impacts on the tax basis of assets.	$550.00	3.00	$1,650.00
9/3/2009	Patricia W Pellervo	Partner	0909H028: Review the revised slide deck regarding the "G" reorganization proposal.	$780.00	0.80	$624.00
9/3/2009	Paul J Crosbie	Associate	0909H029: Prepare the 172(f) carry back analysis.	$250.00	1.00	$250.00
9/3/2009	Roger A Feusier	Partner	0909H030: Review the BMHC Tax Manager analysis on the basis issue.	$780.00	1.00	$780.00
9/3/2009	Roger A Feusier	Partner	0909H031: Follow-up with Bret Balonick (PwC) regarding the IRS amended Proof of Claim.	$780.00	1.00	$780.00
9/3/2009	Roger A Feusier	Partner	0909H032: Follow-up on the superseding return analysis documentation requirements.	$780.00	1.00	$780.00
9/3/2009	Roger A Feusier	Partner	0909H033: Review the "Res Judicata" point for claw back of refunds as proposed by the Joint Committee.	$780.00	1.00	$780.00
9/3/2009	Roger A Feusier	Partner	0909H034: Draft letter to Victoria Rex (IRS case manager) regarding MOU related to exam cycle.	$780.00	1.50	$1,170.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/3/2009	Roger A Feusier	Partner	0909H035: Meeting with Paul Street, Bill Smartt, Rob Mellor (all BMHC) re expedited exam request, commitment to IDR accelerated response, Joint Committee review process, and bankruptcy automatic 362 stay and cash flow impact.	$780.00	1.50	$1,170.00
9/3/2009	Roger A Feusier	Partner	0909H036: Review the IRS proposed basis adjustment to carry back claim from the Section 197 overstated basis issue.	$780.00	1.50	$1,170.00
9/3/2009	Tiffany Kit-ling Chu	Senior Associate	0909H037: Status update of superseded Form 1120.	$350.00	1.00	$350.00
9/3/2009	Thomas Wade Wilson	Managing Director	0909H038: Meeting with P. Street and B. Smartt (both BMHC) regarding the IRS audit.	$600.00	0.50	$300.00
9/4/2009	Bret H Balonick	Director	0909H039: Prepare for final call with auditor, review inventory calculations and modifications for different scenarios, and prepare for call with Roger Feusier.	$550.00	3.00	$1,650.00
9/4/2009	Paul J Crosbie	Associate	0909H040: Prepare the 172(f), state taxes, and 263A memorandum.	$250.00	1.00	$250.00
9/4/2009	Roger A Feusier	Partner	0909H041: Perform an extended analysis with M. Cheung (IRS), B. Armitage (BMHC) and PwC team members regarding partnership step up acquisition basis and related basis.	$780.00	3.00	$2,340.00
9/4/2009	Roger A Feusier	Partner	0909H042: Call with M. Cheung (IRS) regarding the 2008 NOL adjustments to the superseding return.	$780.00	2.50	$1,950.00

PricewaterhouseCoopers LLP - Tax Advisor

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

For the Period September 1, 2009 through September 30, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/4/2009	Roger A Feusier	Partner	0909H043: Review the KPMG proposed changes with the IRS team regarding the 2005 section 263A adjustment.	$780.00	1.50	$1,170.00
9/4/2009	Roger A Feusier	Partner	0909H044: Conference call with the IRS team regarding 263A adjustments for BMC West and Select Build.	$780.00	1.00	$780.00
9/4/2009	Roger A Feusier	Partner	0909H045: Conference call with the IRS team regarding the partnership basis adjustment, section 483 reclassification, and state tax deductions for 2008.	$780.00	1.00	$780.00
9/4/2009	Roger A Feusier	Partner	0909H046: Meting with B. Smartt (BMHC) to discuss the section 363 sale issues with potential "G" reorganization and sections 6901, 1502-6, and 1502-75(d).	$780.00	1.00	$780.00
9/4/2009	Roger A Feusier	Partner	0909H047: Call with B. Armitage (BMHC) regarding 263A support, review schedules, and regulation citations for the IRS meeting.	$780.00	2.00	$1,560.00
9/4/2009	Roger A Feusier	Partner	0909H048: Meeting with Paul Street (General Counsel) and Bill Smartt (BMHC) to discuss IRS exam progress and settlement proposals.	$780.00	1.50	$1,170.00
9/4/2009	Thomas Wade Wilson	Managing Director	0909H049: Conference calls with IRS manager, agent, and team.	$600.00	2.00	$1,200.00
9/4/2009	Tiffany Kit-ling Chu	Senior Associate	0909H050: Review the Ron Lykin vs. IRS case.	$350.00	2.50	$875.00
9/8/2009	Bret H Balonick	Director	0909H051: Research and prepare email memorandum regarding the proof of claims process, IRS claims procedures, and bankruptcy payment procedures.	$550.00	4.50	$2,475.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/8/2009	Darryl C Delmonico	Director	0909H052: Follow up research on IRS claims and the impact thereof on potential "G" Reorganization under IRC section 368.	$550.00	0.50	$275.00
9/8/2009	Michael A Urban	Managing Director	0909H053: Research and analyze Chapter 11 payment and relief issues, including IRS procedures regarding imposition and removal and amendment of proof of claim.	$600.00	0.50	$300.00
9/8/2009	Min Kyung Kim	Associate	0909H054: IRS audit forms research.	$250.00	0.20	$50.00
9/8/2009	Paul J Crosbie	Associate	0909H055: Prepare the 172(f), state taxes, and 263A memorandum.	$250.00	2.50	$625.00
9/8/2009	Roger A Feusier	Partner	0909H056: Review the IRS revised 3 proof of claim from the bankruptcy specialist and reconcile with the IRS exam team.	$780.00	1.00	$780.00
9/8/2009	Roger A Feusier	Partner	0909H057: Review the IRS proposed 263A final allocation, regulations, and rollforward 2005-2008 amounts.	$780.00	2.00	$1,560.00
9/8/2009	Roger A Feusier	Partner	0909H058: Call with Bill Smartt (BMHC) regarding Grant Thornton request for IRS exam letter explanation to creditors and settlement progress and proposals.	$780.00	0.50	$390.00
9/8/2009	Roger A Feusier	Partner	0909H059: Meeting regarding the 263A Revenue Proc. Accounting method change and the section 481 positive adjustment reversal period.	$780.00	1.00	$780.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period September 1, 2009 through September 30, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/9/2009	Bret H Balonick	Director	0909H060: Gather information to provide to Skadden firm for due diligence purposes. Perform research regarding assessment interest, periods, rates, and refund amounts..	$550.00	2.50	$1,375.00
9/9/2009	Bret H Balonick	Director	0909H061: Review materials to provide to IRS; 2009 liquidations for tax issues; preparation of outline for other proposed liquidations to ensure proper tax treatment.	$550.00	2.50	$1,375.00
9/9/2009	Michael A Urban	Managing Director	0909H062: Further research proof of claim and future adjustments procedures.	$600.00	1.50	$900.00
9/9/2009	Roger A Feusier	Partner	0909H063: Revise letter to creditors counsel regarding the IRS proof of claim, IRS exam status, and Joint Committee Review timeline.	$780.00	2.50	$1,950.00
9/9/2009	Roger A Feusier	Partner	0909H064: Review memo to client regarding creditor diligence team and Joint Committee review.	$780.00	0.50	$390.00
9/9/2009	Roger A Feusier	Partner	0909H065: Call with IRS bankruptcy specialist Arlene Austin regarding Amendment 2, 3 Proof of claim.	$780.00	1.00	$780.00
9/9/2009	Roger A Feusier	Partner	0909H066: Research the 263A prior years support.	$780.00	0.50	$390.00
9/9/2009	Roger A Feusier	Partner	0909H067: Conference call with Victoria Rex (IRS) regarding unresolved issues resolution including the 263A rollforward and the executive deferred compensation.	$780.00	0.50	$390.00
9/9/2009	Thomas Wade Wilson	Managing Director	0909H068: Review the IRS process memorandum..	$600.00	1.00	$600.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/9/2009	Tiffany Kit-ling Chu	Senior Associate	0909H069: Review and edit the memorandum regarding the superseded 2008 Form 1120.	$350.00	1.50	$525.00
9/10/2009	Bret H Balonick	Director	0909H070: Review and provide IRS agent with final materials regarding 2005-20087 IRS exam. Calls with IRS and Brad Armitage (BMHC Tax Director) to work through provided materials.	$550.00	4.50	$2,475.00
9/10/2009	Paul J Crosbie	Associate	0909H071: Submit the tax return memo to B. Balonick (PwC) and verify accuracy of NOPA's received.	$250.00	2.50	$625.00
9/10/2009	Roger A Feusier	Partner	0909H072: Review with the team the final IRS cash settlement analysis and interest offset issues.	$780.00	2.50	$1,950.00
9/10/2009	Roger A Feusier	Partner	0909H073: Meeting with Ming Cheung (IRS) regarding the deferred compensation issue and the section 481 adjustment and reversal in later years.	$780.00	1.50	$1,170.00
9/10/2009	Roger A Feusier	Partner	0909H074: Meeting with Victoria Rex (IRS) regarding timeline and resolved and unresolved issues..	$780.00	1.50	$1,170.00
9/10/2009	Roger A Feusier	Partner	0909H075: Discussion with Paul Street (BMHC) regarding entity rationalization, state issues, and consolidated returns issues.	$780.00	1.00	$780.00
9/10/2009	Thomas Wade Wilson	Managing Director	0909H076: Call with V. Rex (IRS) to review the reports.	$600.00	1.00	$600.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/10/2009	Tiffany Kit-ling Chu	Senior Associate	0909H077: Review the IRS calculations on revised NPAs.	$350.00	3.50	$1,225.00
9/11/2009	Bret H Balonick	Director	0909H078: Review the NOPA calculations to ensure accuracy.	$550.00	4.00	$2,200.00
9/11/2009	Paul J Crosbie	Associate	0909H079: Research the interest accrual on 2006 underpayments that will be offset with NOL carry back and provide a calculation of interest on the IRS adjustments.	$250.00	4.00	$1,000.00
9/11/2009	Rakhal Bhalla	Associate	0909H080: Prepare the budget and assist with the scheduling of team members.	$250.00	1.00	$250.00
9/11/2009	Roger A Feusier	Partner	0909H081: Research the offset interest calculation process and rough estimation for B. Smartt (BMHC).	$780.00	1.00	$780.00
9/11/2009	Roger A Feusier	Partner	0909H082: Review the final NOPAs , agree errors in the accounting method regarding deferred executive compensation plans, and reconcile to prior years.	$780.00	1.50	$1,170.00
9/11/2009	Roger A Feusier	Partner	0909H083: Review with Bill Smartt (BMHC) the IRS Notice of Proposed Adjustment, agreed issues, estimate of cash tax and interest, and the state tax reporting process.	$780.00	1.50	$1,170.00
9/11/2009	Roger A Feusier	Partner	0909H084: State and local tax team involvement with the state tax reporting of agreed IRS items.	$780.00	1.00	$780.00
9/11/2009	Roger A Feusier	Partner	0909H085: Meeting with Ming Cheung (IRS) regarding the non-stock portion of the executive compensation issue.	$780.00	1.00	$780.00

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

PricewaterhouseCoopers LLP - Tax Advisor

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

For the Period September 1, 2009 through September 30, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/11/2009	Roger A Feusier	Partner	0909H086: Compose memorandum to Paul Street (BMHC) regarding Section 363 alternative structures for Gores Group or others.	$780.00	1.00	$780.00
9/14/2009	Bret H Balonick	Director	0909H087: Receive and review final revenue agent report and call with M. Cheung (IRS).	$550.00	3.50	$1,925.00
9/14/2009	Paul J Crosbie	Associate	0909H088: Update the Calculation of Proposed Settlement Summary for review comments. Review the RAR calculation.	$250.00	3.30	$825.00
9/14/2009	Roger A Feusier	Partner	0909H089: Compare section 263A reversal to the 2008 error on the IRS 4549B-3.4 million increase in taxable income.	$780.00	1.50	$1,170.00
9/14/2009	Roger A Feusier	Partner	0909H090: Review the preliminary section 199 impact from agreed IRS adjustments and alternative minimum tax issues.	$780.00	1.50	$1,170.00
9/14/2009	Roger A Feusier	Partner	0909H091: Review the draft Revenue Agent Report from the IRS and the section 6601 interest offset research issue.	$780.00	2.50	$1,950.00
9/14/2009	Roger A Feusier	Partner	0909H092: Meeting with Victoria Rex (IRS) regarding the tax computation for the entire cycle for Forms 4549 A and B.	$780.00	2.00	$1,560.00
9/14/2009	Roger A Feusier	Partner	0909H093: Review the material with the creditors diligence team regarding the alternative minimum tax items.	$780.00	1.00	$780.00
9/14/2009	Roger A Feusier	Partner	0909H094: Meeting with Dan Segur (Grant Thornton), Steve Taranchik, and Paul Hastings regarding the IRS update.	$780.00	0.50	$390.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
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Date	Name	Position	Description	Rate	Hours	Total Compensation
9/14/2009	Thomas Wade Wilson	Managing Director	0909H095: Meeting with the IRS team manager and document the review..	$600.00	1.50	$900.00
9/15/2009	Bret H Balonick	Director	0909H096: Review of reconciliation of AMT amounts, NOL rollforward, and taxable income changes based on draft Revenue Agent Report.	$550.00	5.00	$2,750.00
9/15/2009	Paul J Crosbie	Associate	0909H097: Review and update the RAR calculation. Compile abandonment documents to send to attorney and prepare updated NOL carryover schedule.	$250.00	3.50	$875.00
9/15/2009	Paul J Crosbie	Associate	0909H098: Continue review and update the RAR calculation. Compile abandonment documents to send to attorney and prepare updated NOL carryover schedule.	$250.00	3.50	$875.00
9/15/2009	Rakhal Bhalla	Associate	0909H099: Review the 2007 state income tax returns to determine necessary adjustments for the Revenue Agent Report.	$250.00	1.00	$250.00
9/15/2009	Roger A Feusier	Partner	0909H100: Review the state tax reporting of IRS agreed matters, the budget, and the coordination.	$780.00	1.50	$1,170.00
9/15/2009	Roger A Feusier	Partner	0909H101: Meeting with Bill Smartt (BMHC) regarding the state tax reporting of the federal revenue agent report to avoid the state "proof of claim" problems.	$780.00	1.00	$780.00
9/15/2009	Roger A Feusier	Partner	0909H102: Review the Revenue Agent Report, tax calculation, interaction with revised NOLs, and Section 199.	$780.00	2.00	$1,560.00
9/15/2009	Thomas Wade Wilson	Managing Director	0909H103: Discuss with Counsel regarding the documentation of the IRS settlement and proof of claim.	$600.00	0.50	$300.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/16/2009	Bret H Balonick	Director	0909H104: Review revenue agent report and meeting with B. Smartt (BMHC).	$550.00	1.00	$550.00
9/16/2009	Paul J Crosbie	Associate	0909H105: Verify adjusted NOPA calculations and research limitation on the use of General Business Credits.	$250.00	4.00	$1,000.00
9/16/2009	Roger A Feusier	Partner	0909H106: Review the revisions proposed from the IRS exam regarding the limitation of credits.	$780.00	1.50	$1,170.00
9/16/2009	Roger A Feusier	Partner	0909H107: Agree the final proposed Revenue Agent Report for client execution.	$780.00	1.50	$1,170.00
9/16/2009	Thomas Wade Wilson	Managing Director	0909H108: Meeting with the IRS team manager and document the review.	$600.00	0.50	$300.00
9/17/2009	Bret H Balonick	Director	0909H109: Finalize and negotiate section 199 issue resulting in 60k decrease of Revenue Agent Reports amounts.	$550.00	5.00	$2,750.00
9/17/2009	Cynthia Choi Law	Paraprofessional	0909H110: Prepare Matthew Mandel's revenue agent report letter. Adjust the state taxable income for amended return purposes. Convert the revenue agent report letter to statement of work for engagement purposes.	$150.00	2.50	$375.00
9/17/2009	Paul J Crosbie	Associate	0909H111: Calculate the effect of additional 263A costs on the 2005 Section 199 Deduction. Review the final RAR calculation for accuracy.	$250.00	4.00	$1,000.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/17/2009	Roger A Feusier	Partner	0909H112: Review the state tax reporting issues with the IRS exam finalization and pre-petition the "state proofs of claim" timing.	$780.00	2.00	$1,560.00
9/17/2009	Roger A Feusier	Partner	0909H113: Revise the revenue agent report and confirm the rollover IRS adjustments into later years.	$780.00	1.50	$1,170.00
9/17/2009	Roger A Feusier	Partner	0909H114: Review the Section 199 deduction for 2005, the IRS overstatement of tax, and the negotiation of decrease.	$780.00	1.00	$780.00
9/18/2009	Bret H Balonick	Director	0909H115: Research state tax implications of liquidations.	$550.00	3.50	$1,925.00
9/18/2009	Paul J Crosbie	Associate	0909H116: Create updated General Business Credit, AMT Credit, and NOL carry forward schedules to reflect the RAR changes. Prepare the state amended tax return statement of work.	$250.00	4.00	$1,000.00
9/18/2009	Roger A Feusier	Partner	0909H117: Review the document management system and the status of the superseded tax return memorandum.	$780.00	1.00	$780.00
9/18/2009	Roger A Feusier	Partner	0909H118: Review and sign the statement of work for the state tax reporting of IRS adjustments.	$780.00	1.00	$780.00
9/21/2009	Bret H Balonick	Director	0909H119: Further state tax research regarding liquidation and sales tax implications in larger states of operations and review of the Colorado "home rule" sales tax rules.	$550.00	4.50	$2,475.00

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

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Date	Name	Position	Description	Rate	Hours	Total Compensation
9/21/2009	Roger A Feusier	Partner	0909H120: Review and prepare the SERP plan issues requested by Bill Smartt (BMHC).	$780.00	1.00	$780.00
9/21/2009	Roger A Feusier	Partner	0909H121: Review the legal entity rationalization requests.	$780.00	1.00	$780.00
9/21/2009	Tiffany Kit-ling Chu	Senior Associate	0909H122: Draft email of IRS documents to team.	$350.00	0.50	$175.00
9/22/2009	Andrea M Dudek	Managing Director	0909H123: Prepare and analyze Supplemental Executive Retirement Plan proposal.	$650.00	2.00	$1,300.00
9/22/2009	Roger A Feusier	Partner	0909H124: Review the legal entity rationalization requests and information.	$780.00	1.00	$780.00
9/22/2009	Roger A Feusier	Partner	0909H125: Review the IRS demand for an extended SOL waiver, the Joint Committee policy, and the timing issue.	$780.00	1.00	$780.00
9/22/2009	Roger A Feusier	Partner	0909H126: Call with Paul Street (BMHC) regarding the Joint Committee status, SERP issues, and questions regarding COLI policy.	$780.00	1.00	$780.00
9/22/2009	Roger A Feusier	Partner	0909H127: Review the SERP plan issues, IRC section 409A, COLI, and treatment of insurance proceeds.	$780.00	1.00	$780.00
9/22/2009	Thomas Wade Wilson	Managing Director	0909H128: Research the transferee liability issue.	$600.00	1.00	$600.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/23/2009	Andrea M Dudek	Managing Director	0909H129: Research the Supplemental Executive Retirement Plan and IRC section 409A implications and the existing authority and history.	$650.00	2.00	$1,300.00
9/23/2009	Bret H Balonick	Director	0909H130: Segregate federal audit adjustments by legal entity (not performed by IRS), prepare matrix for years impacted, states impacted, attribute carry back, and cash tax approach in light of POC and filing requirements.	$550.00	4.50	$2,475.00
9/23/2009	Michael A Urban	Managing Director	0909H131: Research and analyze joint committee of taxation extension procedures and protocols.	$600.00	0.50	$300.00
9/23/2009	Roger A Feusier	Partner	0909H132: Send communication to Victoria Rex (IRS) regarding an alternative form of waiver agreement.	$780.00	0.50	$390.00
9/23/2009	Roger A Feusier	Partner	0909H133: Prepare tactics via the early termination of the IRS waiver agreement.	$780.00	1.50	$1,170.00
9/23/2009	Roger A Feusier	Partner	0909H134: Prepare tactics for the 872-A open-end waiver with 872-T for post Joint Committee review.	$780.00	1.00	$780.00
9/23/2009	Roger A Feusier	Partner	0909H135: Review the IRS Form 872I requested by the exam team.	$780.00	0.50	$390.00
9/23/2009	Roger A Feusier	Partner	0909H136: Meeting with B. Smartt (BMHC) regarding the waiver of statute.	$780.00	0.50	$390.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/23/2009	Thomas Wade Wilson	Managing Director	0909H137: Discussion with the IRS agent regarding the IRs procedures for expedited review.	$600.00	1.00	$600.00
9/24/2009	Bret H Balonick	Director	0909H138: Research state tax RAR for returns due in 30, 60, and 90 days. Review the state tax notices for impact on amended returns. Call with B. Armitage (BMHC) to discuss process and go forward items.	$550.00	4.00	$2,200.00
9/24/2009	Paul J Crosbie	Associate	0909H139: Analyze the cash taxes BMHC would pay under 108(b)/382(l).	$250.00	0.50	$125.00
9/24/2009	Roger A Feusier	Partner	0909H140: Revise the Form 872-A to the shortened cycle.	$780.00	0.50	$390.00
9/24/2009	Roger A Feusier	Partner	0909H141: Negotiate with the IRS exam team over the SOL date certain.	$780.00	1.00	$780.00
9/24/2009	Roger A Feusier	Partner	0909H142: Meeting with Bill Smartt (BMHC) regarding tactics and risks of refusal to sign the 872.	$780.00	0.50	$390.00
9/24/2009	Thomas Wade Wilson	Managing Director	0909H143: Resolve claim process matter with the IRS.	$600.00	0.50	$300.00
9/24/2009	Tiffany Kit-ling Chu	Senior Associate	0909H144: Prepare the AMT estimate for 2009-2012 and respond to B. Balonick (PwC) regarding the section 108 calculation.	$350.00	1.00	$350.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/25/2009	Bret H Balonick	Director	0909H145: Research statute of limitations IRS waiver request, coordinate & call w IRS service team, and review the draft waiver form. Follow up with client and B. Smartt (BMHC) regarding the execution of IRS Form 872-I.	$550.00	4.00	$2,200.00
9/28/2009	Bret H Balonick	Director	0909H146: Research the Montana pending refund. Call with P. Street (BMHC) re the Supplemental Executive Retirement Plan and the 409A issues re potential to take payout or become creditor and receive amounts when available.	$550.00	3.50	$1,925.00
9/28/2009	Paul J Crosbie	Associate	0909H147: Complete the document management system checklist.	$250.00	1.00	$250.00
9/28/2009	Roger A Feusier	Partner	0909H148: Review the Montana Net Operating Loss carry back and Revenue Agent Report reporting update.	$780.00	1.50	$1,170.00
9/28/2009	Thomas Wade Wilson	Managing Director	0909H149: Review the Joint Committee progress and status of review.	$600.00	0.50	$300.00
9/29/2009	Bret H Balonick	Director	0909H150: Calls with Brad Armitage (BMHC) regarding the Montana and Colorado refund claims. Call with Paul Street (BMHC) regarding the SERP/409A follow up.	$550.00	1.50	$825.00
9/29/2009	Paul J Crosbie	Associate	0909H151: Answer Paul Klopping's questions about BMHC's Revenue Agent Reports.	$250.00	0.70	$175.00
9/29/2009	Roger A Feusier	Partner	0909H152: Call with the Gores group regarding planning and preparation.	$780.00	1.00	$780.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/29/2009	Roger A Feusier	Partner	0909H153: Follow up regarding the Joint Committee review timeline and next steps.	$780.00	1.00	$780.00
9/29/2009	Tiffany Kit-ling Chu	Senior Associate	0909H154: Research the US federal RAR adjustments effect on state taxes and the impacted items from the revenue agent report.	$350.00	0.50	$175.00
9/30/2009	Bret H Balonick	Director	0909H155: Review the SERP plan write up and follow up with Paul Street (BMHC).	$550.00	1.50	$825.00
9/30/2009	Roger A Feusier	Partner	0909H156: Review the state tax reporting of Revenue Agent Report.	$780.00	1.00	$780.00
9/30/2009	Thomas Wade Wilson	Managing Director	0909H157: Call with the IRS manager regarding the Joint Committee expedited process.	$600.00	0.50	$300.00
Subtotal - Hours and Compensation for Income Tax Consulting					**275.50**	**$161,144.00**
Subtotal - Tax Advisory Services					**275.50**	**$161,144.00**

Tax Advisory Services

Income Tax Compliance

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/16/2009	Derek Nerland	Manager	0909H158: Review State Revenue Agent Report reporting requirements and deadlines.	$450.00	3.00	$1,350.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/16/2009	Rakhal Bhalla	Associate	0909H159: Determine specific research for forms and e-filing.	$250.00	0.50	$125.00
9/18/2009	Derek Nerland	Manager	0909H160: Review the specific 30 day state revenue agent report filing requirements.	$450.00	0.50	$225.00
9/18/2009	Matthew A Mandel	Director	0909H161: Review the revised filings.	$450.00	0.50	$225.00
9/18/2009	Rakhal Bhalla	Associate	0909H162: Review the impact on combined state reporting.	$250.00	1.50	$375.00
9/20/2009	Matthew A Mandel	Director	0909H163: Review the final revisions.	$450.00	0.50	$225.00
9/21/2009	Matthew A Mandel	Director	0909H164: Follow up regarding the state Net Operating Loss carry back impact on the returns.	$450.00	1.40	$630.00
9/22/2009	Matthew A Mandel	Director	0909H165: Research the next series of state returns.	$450.00	1.20	$540.00
9/22/2009	Paul Baldridge Klopping	Senior Associate	0909H166: Plan for the next series of state returns.	$350.00	1.00	$350.00
9/22/2009	Rakhal Bhalla	Associate	0909H167: Review the combined states workpapers.	$250.00	0.50	$125.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/23/2009	Kazue Mary Nojima	Associate	0909H168: Upload the state tax returns to the document management system for review.	$250.00	0.50	$125.00
9/23/2009	Matthew A Mandel	Director	0909H169: Coordinate CD burn and upload of information to the document retention system.	$450.00	1.20	$540.00
9/23/2009	Paul Baldridge Klopping	Senior Associate	0909H170: Review the state tax research for returns.	$350.00	1.30	$455.00
9/23/2009	Rakhal Bhalla	Associate	0909H171: Prepare and review workpapers.	$250.00	3.00	$750.00
9/24/2009	Kazue Mary Nojima	Associate	0909H172: Review regarding state filings and upload the state tax returns to the document management system for IRS adjustments.	$250.00	2.00	$500.00
9/24/2009	Matthew A Mandel	Director	0909H173: Prepare the procedures memorandum.	$450.00	1.30	$585.00
9/24/2009	Paul Baldridge Klopping	Senior Associate	0909H174: Review the workpapers, prior years, and tax return preparation.	$350.00	4.00	$1,400.00
9/25/2009	Derek Nerland	Manager	0909H175: Prepare a workplan to accelerate and manage the state project.	$450.00	0.70	$315.00
9/25/2009	Matthew A Mandel	Director	0909H176: Revise the documentation memorandum.	$450.00	0.50	$225.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
Subtotal - Hours and Compensation for Income Tax Compliance					**25.10**	**$9,065.00**
Subtotal - Tax Advisory Services					**25.10**	**$9,065.00**

Tax Advisory Services

Income Tax Compliance

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/25/2009	Paul Baldridge Klopping	Senior Associate	0909H177: Review the workpapers, prior years, and tax return preparation.	$350.00	1.00	$350.00
9/28/2009	Derek Nerland	Manager	0909H178: Work with B. Armitage (BMHC) regarding the Montana refund issue.	$450.00	1.30	$585.00
9/28/2009	Kazue Mary Nojima	Associate	0909H179: Prepare the Colorado and Mississippi worksheets.	$250.00	5.80	$1,450.00
9/28/2009	Matthew A Mandel	Director	0909H180: Follow up regarding the documentation memorandum revisions.	$450.00	0.20	$90.00
9/28/2009	Paul Baldridge Klopping	Senior Associate	0909H181: Process the memorandum revisions and additions.	$350.00	5.50	$1,925.00
9/28/2009	Rakhal Bhalla	Associate	0909H182: Update the workbook with the IRS schedule and completed PA and KY workpapers.	$250.00	8.50	$2,125.00
9/29/2009	Derek Nerland	Manager	0909H183: Review the model and conformity charts.	$450.00	1.40	$630.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period September 1, 2009 through September 30, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/29/2009	Kazue Mary Nojima	Associate	0909H184: Revise the state returns.	$250.00	1.00	$250.00
9/29/2009	Matthew A Mandel	Director	0909H185: Review the state filings.	$450.00	0.20	$90.00
9/29/2009	Paul Baldridge Klopping	Senior Associate	0909H186: Review the KY, MS, PA, and CO returns.	$350.00	7.00	$2,450.00
9/29/2009	Rakhal Bhalla	Associate	0909H187: Update the IRS spreadsheets to complete draft returns.	$250.00	5.00	$1,250.00
9/30/2009	Derek Nerland	Manager	0909H188: Review state return conformity.	$450.00	3.00	$1,350.00
9/30/2009	George A Famalett	Partner	0909H189: Review the state returns.	$780.00	5.00	$3,900.00
9/30/2009	Kazue Mary Nojima	Associate	0909H190: Revise the state returns.	$250.00	1.00	$250.00
9/30/2009	Matthew A Mandel	Director	0909H191: Review the state filings.	$450.00	0.50	$225.00
9/30/2009	Paul Baldridge Klopping	Senior Associate	0909H192: Review additional returns, finish the process document, and answer client questions from B. Armitage (BMHC).	$350.00	6.00	$2,100.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/30/2009	Rakhal Bhalla	Associate	0909H193: Draft statement regarding the bankruptcy status and not including cash payment with return due to bankruptcy.	$250.00	0.50	$125.00
Subtotal - Hours and Compensation for Income Tax Compliance					**52.90**	**$19,145.00**
Subtotal - Tax Advisory Services					**52.90**	**$19,145.00**

Tax Advisory Services

Actuarial Evaluation and Other Matters

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/8/2009	Chi Ling Chiu	Senior Associate	0909H194: Prepare the Data Triangles for the BMHC analysis.	$295.00	6.00	$1,770.00
9/9/2009	Kevin L Wick	Managing Director	0909H195: Review and outline annual report structure and modifications.	$600.00	2.00	$1,200.00
9/10/2009	Kevin L Wick	Managing Director	0909H196: Reviewed outstanding data requirements for annual actuarial reserve evaluation.	$600.00	2.50	$1,500.00
9/11/2009	Chi Ling Chiu	Senior Associate	0909H197: Prepare the Data Triangles for the BMHC analysis.	$295.00	1.00	$295.00
9/11/2009	Kevin L Wick	Managing Director	0909H198: Reviewed data request regarding the data triangles and actuarial reserve analysis.	$600.00	1.50	$900.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/18/2009	Chi Ling Chiu	Senior Associate	0909H199: Prepare the Data Triangles for the BMHC analysis.	$295.00	4.00	$1,180.00
9/21/2009	Kevin L Wick	Managing Director	0909H200: Review prior ultimate loss changes and data triangles.	$600.00	1.00	$600.00
9/21/2009	Paul C. Perry	Partner	0909H201: Research and analyze proposed Supplemental Executive Retirement Plan, including review of potential elections by employees involving deferral of plan payments and IRC section 409A implications.	$780.00	0.50	$390.00
9/22/2009	Jack A Abraham	Partner	0909H202: Prepare and review the actuarial analysis and send materials to BMHC.	$780.00	0.50	$390.00
9/22/2009	Kevin L Wick	Managing Director	0909H203: Review data triangles and input analysis.	$600.00	1.00	$600.00
9/22/2009	Paul C. Perry	Partner	0909H204: Research and analyze Supplemental Executive Retirement Plan proposals.	$780.00	0.50	$390.00
9/23/2009	Chi Ling Chiu	Senior Associate	0909H205: Prepare the Data Triangles for the BMHC analysis.	$295.00	5.00	$1,475.00
9/23/2009	Kevin L Wick	Managing Director	0909H206: Review data triangles and input analysis.	$600.00	1.00	$600.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/24/2009	Chi Ling Chiu	Senior Associate	0909H207: Select initial loss development assumptions and update the analysis template.	$295.00	7.00	$2,065.00
9/24/2009	Kevin L Wick	Managing Director	0909H208: Review data triangles and development statistics.	$600.00	3.00	$1,800.00
9/25/2009	Chi Ling Chiu	Senior Associate	0909H209: Continue to update the analysis template and review and research benefit level adjustment, loss trend, and exposure trend factors.	$295.00	8.00	$2,360.00
9/25/2009	Kevin L Wick	Managing Director	0909H210: Continue review of data triangles and development statistics.	$600.00	1.00	$600.00
9/28/2009	Chi Ling Chiu	Senior Associate	0909H211: Adjust primary development factors and analyze higher later loss development factors.	$295.00	6.00	$1,770.00
9/28/2009	Kevin L Wick	Managing Director	0909H212: Review and analyze development statistics, benefit level changes, and implied actuarial model inputs.	$600.00	5.00	$3,000.00
9/29/2009	Chi Ling Chiu	Senior Associate	0909H213: Select inputs to actuarial models.	$295.00	6.00	$1,770.00
9/29/2009	Kevin L Wick	Managing Director	0909H214: Review and analyze development statistics, benefit level changes, and implied actuarial model inputs.	$600.00	5.00	$3,000.00
9/30/2009	Kevin L Wick	Managing Director	0909H215: Continue to review actuarial indications and changes.	$600.00	3.00	$1,800.00

Date	Name	Position	Description	Rate	Hours	Total Compensation
Subtotal - Hours and Compensation for Actuarial Evaluation and Other Matters					**70.50**	**$29,455.00**
Subtotal - Tax Advisory Services					**70.50**	**$29,455.00**

Bankruptcy Requirements and Obligations

Monthly, Interim and Final Fee Applications

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/9/2009	Juan Antonio Rosa	Paraprofessional (Bankruptcy)	0909H216: Prepare and update the second monthly time and expenses consolidator.	$125.00	1.50	$187.50
9/14/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	0909H217: Prepare second monthly fee application (August 2009).	$290.00	4.50	$1,305.00
9/14/2009	Andrea Clark Smith	Director (Bankruptcy)	0909H218: Review the August 2009 fee statement and corresponding exhibits.	$550.00	0.30	$165.00
9/15/2009	Bret H Balonick	Director	0909H219: Prepare of billing/invoice materials for Second Monthly Fee Application.	$550.00	1.00	$550.00
9/17/2009	Andrea Clark Smith	Director (Bankruptcy)	0909H220: Review the August 2009 fee statement and corresponding exhibits.	$550.00	2.20	$1,210.00
9/18/2009	Erin E. Brandt	Senior Associate (Bankruptcy)	0909H221: Update second monthly fee application (August 2009).	$290.00	4.80	$1,392.00
9/18/2009	Roger A Feusier	Partner	0909H222: Prepare and review the bankruptcy application for fee reimbursement.	$780.00	1.00	$780.00

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074)
PricewaterhouseCoopers LLP - Tax Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period September 1, 2009 through September 30, 2009

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/21/2009	Andrea Clark Smith	Director (Bankruptcy)	0909H223: Prepare revisions to the interim fee application and approve for submission by counsel.	$550.00	0.40	$220.00
Subtotal - Hours and Compensation for Monthly, Interim and Final Fee Applications					**15.70**	**$5,809.50**
Subtotal - Bankruptcy Requirements and Obligations					**15.70**	**$5,809.50**
Total Hours and Compensation					**439.70**	**$224,618.50**

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074) **Exhibit C-1**

PricewaterhouseCoopers LLP - Tax Advisor

Summary of Expenditures by Project and Type

For the Period September 1, 2009 through September 30, 2009

Transaction Type	**Total Expenditures**
Income Tax Consulting	
Meals	$26.41
Parking	$32.00
Public/ground transportation	$38.00
Courier	$25.00
Subtotal - Income Tax Consulting	**$121.41**
Total Expenditures	**$121.41**

BUILDING MATERIALS HOLDING CORPORATION, et al. (Case No. 09-12074) **Exhibit C-2**

PricewaterhouseCoopers LLP - Tax Advisor

Detail of Expenditures by Project and Date

For the Period September 1, 2009 through September 30, 2009

Date	Name	Transaction Type	Description	Total Expenditures
Income Tax Consulting				
7/15/2009	Paul J Crosbie	Meals	0109E0001: PIZZA ORGASMICA EMBA SAN FRANCISCO CA - OVERTIME DINNER.	$26.41
7/15/2009	Paul J Crosbie	Public/ground transportation	0109E0002: YELLOW CAB SAN FRANC SAN FRANCISCO CA - TAXI CAB RIDE FROM CLIENT TO HOME.	$10.00
7/18/2009	Paul J Crosbie	Public/ground transportation	0109E0003: MARK GRUBERG- SF TAX RICHMOND CA - TAXI CAB RIDE FROM CLIENT TO HOME.	$10.00
7/21/2009	Roger A Feusier	Parking	0109E0004: EMBARCADERO CTR PARK SAN FRANCISCO CA - PARKING WHILE AT BMHC.	$32.00
7/21/2009	Roger A Feusier	Public/ground transportation	0109E0005: OAKLAND BRIDGE - TOLL ON WAY TO BMHC.	$4.00
9/2/2009	Roger A Feusier	Public/ground transportation	0109E0007: YELLOW CAB - TAXI CAB RIDE FROM CLIENT TO FEDERAL BUILDING.	$10.00
9/2/2009	Roger A Feusier	Public/ground transportation	0909E0006: BART - PUBLIC TRANSIT FROM BMHC	$4.00
9/9/2009	Roger A Feusier	Courier	0109E0008: WESTERN MESSENGER SERVICE INC - FOR MESSENGER SERVICE DELIVERING TIME SENSITIVE IRS MATERIALS TO BMHC FOR REVIEW AND EXECUTION.	$25.00
Subtotal - Income Tax Consulting				$121.41
Total Expenditures				**$121.41**

PwC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC's accounting system. Accordingly, reimbursement for certain disbursements sought in connection with this statement may be on account of expenses incurred during the prior statement 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)
	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 October 30, 2009, she caused (i) a copy of the **Third 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 September 1, 2009 Through September 30, 2009** to be served as indicated upon the parties identified in Exhibit A and (ii) a copy of the **Notice of PwC's Third Monthly Application** to be served as indicated upon the parties identified in Exhibit B.

Casey S. Cathcart

Casey S. Cathcart

SWORN TO AND SUBSCRIBED before me this 30th day of October, 2009.

Erica A. Broyles

Notary Public
My Commission Expires:

ERICA A. BROYLES
NOTARY PUBLIC
STATE OF DELAWARE
My commission expires Sept. 6, 2013

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
10/30/2009

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Hand Delivery

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Paul S. Street
Building Materials Holding Corporation
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Federal Express

EXHIBIT B

2002 SERVICE LIST
BUILDING MATERIALS HOLDING CORPORATION
10/30/2009

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2002 SERVICE LIST
BUILDING MATERIALS HOLDING CORPORATION
10/30/2009

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