

**IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: BUILDING MATERIALS HOLDING CORPORATION, <i>et al</i> ¹ Debtors.	: : : : : : :	Chapter 11 Case No. 09-12074 (KJC) (Jointly Administered) Obj. Deadline: November 25, 2009 at 4:00 pm (ET)
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**SECOND MONTHLY APPLICATION OF EXECUTIVE SOUNDING
BOARD ASSOCIATES INC. FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF
EXPENSES AS FINANCIAL ADVISORS TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD
FROM JULY 1, 2009 THROUGH JULY 31, 2009**

Name of Applicant: Executive Sounding Board Associates Inc.

Authorized to Provide
Professional Services to: Official Committee of Unsecured Creditors

Date of Retention: nunc pro tunc to June 26, 2009

Period for which compensation and
reimbursement is sought: July 1, 2009 through July 31, 2009

Amount of Compensation sought as
actual, reasonable and necessary: \$120,192.50 (80% \$96,154.00)

Amount of Expense Reimbursement sought
as actual, reasonable and necessary: \$10,427.13

This is an: X interim ___ final application

The total time expended for the July 2009 fee application preparation is approximately 2.10 hrs
and the corresponding compensation requested is approximately \$945.00.

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.

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
11/06/09 Dkt. (Pending)	06/26/09- 06/30/09	\$7,695.00(80% \$6,156.00)	\$0.00	NA	NA

**IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:	:	Chapter 11
	:	
BUILDING MATERIALS HOLDING CORPORATION, <i>et al.</i> , ¹	:	Case No. 09-12074 (KJC)
	:	(Jointly Administered)
Debtors.	:	
	:	Obj. Deadline: November 25, 2009 at 4:00 pm (ET)

**SECOND MONTHLY APPLICATION OF EXECUTIVE SOUNDING BOARD
ASSOCIATES INC. FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS FINANCIAL
ADVISORS FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM JULY 1, 2009 THROUGH JULY 31, 2009**

Pursuant to Sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's administrative order establishing procedures for interim compensation and reimbursement of expenses of professionals, dated July 14, 2009, Docket Number 182 (the "Administrative Order"), Executive Sounding Board Associates Inc. ("ESBA") hereby files its Second Monthly Application for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Financial Advisors to the Official Committee (the "Committee") of Unsecured Creditors of BUILDING MATERIALS HOLDING CORPORATION., *et al.* (the "Debtors") for the Period from July 1, 2009 through July 31, 2009 (the

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.

“Application”). By this Application, ESBA seeks a monthly allowance pursuant to the Administrative Order with respect to sums of \$121,857.50 for compensation for the period from July 1, 2009 through and including July 31, 2009 (the “Compensation Period”). Expenses were incurred during the Compensation Period in the amount of \$10,427.13.

In support of this Application, ESBA respectfully represents as follows:

Background

1. On June 16, 2009, (the “Petition Date”), the Debtors commenced their bankruptcy cases (the “Bankruptcy Cases”) by filing a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”) in the United States Bankruptcy Court for the District of Delaware (the “Court”).

2. On July 26, 2009, the United States Trustee appointed the Committee of Unsecured Creditors. On August 3, 2009, the Creditors’ Committee selected ESBA to serve as its financial advisors.

3. By order dated September 9, 2009, this Court approved and authorized the retention of ESBA as financial advisor to the Committee effective *nunc pro tunc* to June 26, 2009. See Docket No. (578).

Compensation Paid and Its Source

4. All services for which compensation is requested by ESBA were performed for or on behalf of the Committee.

5. ESBA 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 the matters covered by this Application. There is no agreement or understanding

between ESBA and any other person other than the shareholders of ESBA for the sharing of compensation to be received for services rendered in these cases.

Time Records

6. A copy of the time records for the Compensation Period is attached hereto as Exhibit A. The time records contain daily time logs describing the time spent by each professional for this period. To the best of ESBA's knowledge, this Application complies with Sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Guidelines adopted by the Office of the United States Trustee, Del. Bankr. L.R. 2016-2, and the Administrative Order.

Actual and Necessary Expenses

7. Expenses in the amount of \$10,427.13 were incurred by Executive Sounding Board Associates Inc. during the Compensation Period. A copy of the expenses incurred is attached hereto as Exhibit B. While representing the Committee in these cases, ESBA will limit its photocopying expenses to \$.10 per page and its charges for out-going facsimile transmissions to \$1.00 per page, in accordance with the local rules. Actual long-distance carrier charges for outgoing facsimile transmissions will be reflected in the long-distance telephone charges.

Summary of Services Rendered

8. The professionals of ESBA who have rendered professional services in these cases are: Daniel Kerrigan, Jim Fox, Chris O'Callaghan, Mike Dervis and Jay Kilkenny.

Summary of Services By Project

9. The services rendered by ESBA during the Compensation Period can be grouped into the categories set forth below. These categories are generally described

below, with a more detailed identification of the actual services provided set forth on Exhibit A. The professionals who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in Exhibit A.

A. Asset Analysis/Sales Recovery (040)

Fees: \$720.00 Total Hours: 1.60

This category includes the review and analysis of the Debtors motion to sell specific de minimis assets.

B. Business Analysis & Planning (047)

Fees: \$22,450.00 Total Hours: 58.40

This category includes meetings and discussions related to the development of work initiatives and case planning efforts.

C. Creditor Committee (064)

Fees: \$13,150.00 Total Hours: 33.00

This category includes the preparation for and participation in meetings and conference calls with the Creditors Committee as well as the preparation of written updates to the Committee. This category also includes reviewing and responding to emails and calls from Committee members as well as counsel related to various case related matters.

D. Financing (068)

Fees: \$6,940.00 Total Hours: 18.40

This category includes the review and analysis of the Debtor's DIP financing agreement including extensive review of the related cash flow projections.

E. Preparation of Application (074)

Fees: \$ 945.00

Total Hours: 2.10

This category includes the preparation of retention documents and conducting conflict checks.

F. Financial Statements & Projections (077)

Fees: \$7,085.00

Total Hours: 18.30

This category includes reading and reviewing the debtor's historical financial information and projections.

G. Valuation (080)

Fees: \$11,700.00

Total Hours: 29.80

This category includes the work effort involved in the development and preparation of valuation analysis on the entire company.

H. Operations & Financial Analysis (104)

Fees: \$37,510.00

Total Hours: 96.20

This category includes the analysis and review of the debtors operations as well as financial analysis of the Debtor's current and historical operating results. This analysis included meetings with the Debtor's employees and financial advisors as well as site visits to various Debtor locations.

I. Plan of Reorganization/Liquidation (107)

Fees: \$11,450.00

Total Hours: 27.80

This category includes the review Debtor's plan and disclosure statement. This also includes preparation for and participation in settlement discussions with Committee

counsel as well as Debtor advisors. Additional time was spent in the review of the feasibility and liquidation analysis with the Debtors financial advisors.

J. Sale of Business & Related Issues (115)

Fees: \$765.00

Total Hours: 1.70

This category includes all efforts associated with reviewing the sale of the Debtors assets, including review of Offering Memorandum, update meetings and calls with the Debtors financial advisors and drafting update memorandums to the Committee.

K. Travel time-client (148)

Fees: \$7,477.50

Total Hours: 40.30

This category includes travel to the debtor's facilities in Boise Idaho, headquarters in San Francisco and other Northern California locations.

Valuation of Services

10. The professionals of ESBA have expended a total of 327.60 hours in connection with this matter during the Compensation Period, as follows: The nature of the work performed by these persons is fully set forth in Exhibit A. These are ESBA's normal hourly rates for work of this character. The reasonable value of the services rendered by ESBA to the Committee during the Compensation Period is \$120,192.50.

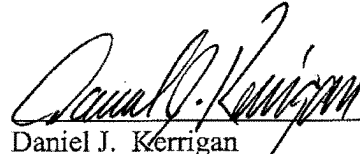
11. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by ESBA is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services in other cases. Moreover, ESBA has reviewed the requirements of

Del. Bankr. L.R. 2016-2 and believes that this Application complies with that Rule.

WHEREFORE, Executive Sounding Board Associates Inc. respectfully requests that its Application for fees in the amount of \$120,192.50 and expenses in the amount of \$10,427.13 be allowed and that if no objections are filed, 80% of the requested fees in the amount of \$96,154.00 and 100% of the amount of \$10,427.13 be paid for reimbursement of actual and necessary costs and expenses incurred during the Compensation Period, and further requests such other and further relief as the court may deem just and proper.

Dated: November 6th 2009

Respectfully Submitted,
Executive Sounding Board Associates Inc.



Daniel J. Kerrigan
EXECUTIVE SOUNDING BOARD
ASSOCIATES INC.
1350 Broadway, Suite 702
New York, NY 10018
Tel: (212) 944-0750
Fax: (212) 944-0753
*Financial Advisors to the Official
Committee of Unsecured Creditors*

VERIFICATION

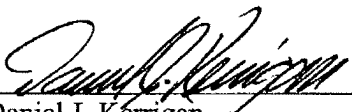
STATE OF NEW YORK)
)
COUNTY OF NEW YORK) SS:

Daniel Kerrigan, after being duly sworn according to law, deposes and says:

a) I am a managing director with Executive Sounding Board Associates Inc.

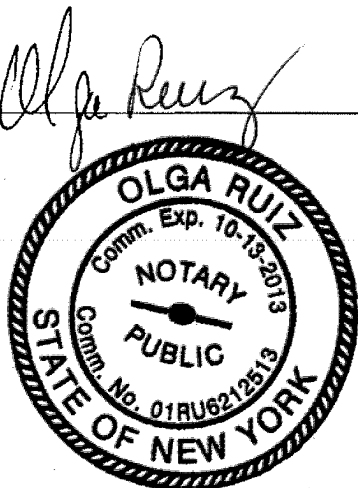
b) I am familiar with the work performed on behalf of the Committee by the financial advisors in the firm.

c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Del. Bankr. L.R. 2016-2, and submit that the Application substantially complies with such Local Rule.



Daniel J. Kerrigan

SWORN AND SUBSCRIBED TO before me
This 6th day of November 2009



UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:)	Chapter 11
)	
BUILDING MATERIAL HOLDING)	Case No. 09-12074 (KJC)
CORPORATION, et al.,)	
)	
Debtors)	Objection Deadline: November 25, 2009 at 4:00
)	p.m. (ET)
)	

NOTICE OF APPLICATION

TO: The Debtor, Office of the United States Trustee and Notice Parties

Executive Sounding Board Associates Inc. has filed its **Second Application for Interim Compensation for Services Rendered and Reimbursement of Expenses as Financial Advisors to the Official Committee of Unsecured Creditors for the Period from July 1, 2009 through July 31, 2009** (the “Application”) requesting compensation in the amount of \$120,192.50 and reimbursement of expenses in the amount of \$10,427.13.

You are required to file a response, if any, to the attached Application with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, DE 19801 on or before **November 25, 2009 at 4:00 p.m. (ET)**.

At the same time, you must also serve a copy of any response upon:

Daniel J. Kerrigan
Executive Sounding Board Associates Inc.
1350 Broadway, Suite 702
New York, NY 10018

A HEARING ON THIS MATTER WILL BE HELD ON A DATE TO BE DETERMINED BY THE COURT, ONLY IF OBJECTIONS ARE FILED BY **NOVEMBER 25, 2009 AT 4:00 P.M. (ET)**. IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE DEBTORS ARE AUTHORIZED TO IMMEDIATELY PAY 80% OF THE COMPENSATION

AND 100% OF THE EXPENSES REQUESTED IN THE APPLICATION WITHOUT
FURTHER NOTICE OR HEARING.

BENESCH, FRIEDLANDER, COPLAN &
ARONOFF LLP

By: /s/ Bradford J. Sandler

Bradford J. Sandler, Esq. (No.4142)

Jennifer R. Hoover (DE #5111)

222 Delaware Avenue, Suite 801

Wilmington, DE 19801

(302) 442-7010

(302) 442-7012

bsandler@beneschlaw.com

jhoover@beneschlaw.com

Counsel to the Official Committee of Unsecured
Creditors

Dated: November 10, 2009

EXHIBIT A

Client: Building Materials Holding Cor

November 5, 2009

Invoice# 7867

Client: Building Materials Holding Cor
O'Callaghan, Chris **Director**

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
07/16/09	077	COC	Read and review debtors historical financial statements to understand trends and operating results.	2.20	350.00	\$770.00
07/17/09	080	COC	Researching comparable companies to use in valuation.	1.00	350.00	\$350.00
07/17/09	080	COC	Researching precedent transactions for use in valuation.	1.10	350.00	\$385.00
07/17/09	080	COC	Reviewing financial information in online data room.	2.00	350.00	\$700.00
07/22/09	080	COC	Conference call with Debtor's financial advisor to review information request.	1.00	350.00	\$350.00
07/22/09	080	COC	Reviewing financial information provided by Debtor.	1.40	350.00	\$490.00
07/28/09	080	COC	Researching precedent transactions for valuation.	2.00	350.00	\$700.00
07/30/09	080	COC	Develop valuation model.	1.00	350.00	\$350.00
07/31/09	080	COC	Developing comparable company analysis and setting up DCF model.	4.50	350.00	\$1,575.00
Totals for: O'Callaghan, Chris				16.20	350.00	\$5,670.00

Kerrigan, Daniel **Managing Director**

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
07/01/09	068	DK	Review DIP credit agreement. Calls and emails with counsel to discuss the same.	1.30	450.00	\$585.00
07/01/09	047	DK	Internal meetings and discussion with counsel to coordinate FA work efforts.	3.10	450.00	\$1,395.00
07/01/09	077	DK	Prepare for and participate in call with PJS Soloman to review various components of the debtor prepared presentation to the UCC re: historical results, 13 week cash flows, projections, etc.	1.80	450.00	\$810.00
07/06/09	064	DK	Review list of issues / questions prepared by R. Garcia and call to review the same and various aspects about the case.	1.50	450.00	\$675.00
07/06/09	047	DK	Calls and emails with Committee Counsel to discuss various issues and coordinate work efforts.	1.20	450.00	\$540.00
07/06/09	047	DK	Internal meeting to coordinate ESBA work effort re: valuation and plan assessment.	1.00	450.00	\$450.00
07/06/09	107	DK	Prepare for and participate in call with PJ Soloman to review liquidation analysis.	1.20	450.00	\$540.00
07/07/09	047	DK	Planning meeting with Counsel to set priorities and coordinate necessary work efforts.	2.10	450.00	\$945.00
07/07/09	047	DK	Draft work plan outlining ESBA work efforts and timeline.	1.80	450.00	\$810.00
07/07/09	104	DK	Meeting with Debtors and professionals at the offices of Gibson Dunn in NY. General update from the	3.10	450.00	\$1,395.00

Client: Building Materials Holding Cor

Company on the state of the business and a general update on various case issues.

07/08/09	047	DK	Review and revise information request list prior to sending it to the Company and advisors.	1.50	450.00	\$675.00
07/08/09	047	DK	Review and analyze information contained in the electronic data room in preparation of information request list.	1.10	450.00	\$495.00
07/09/09	047	DK	Call with PJ Solomon to review information request list provided by ESBA.	0.60	450.00	\$270.00
07/09/09	064	DK	Read and review various correspondence sent from Counsel to the Committee along with related attachments.	1.30	450.00	\$585.00
07/09/09	107	DK	Call with PJ Solomon to review plan assumptions and discuss plan feasibility.	0.80	450.00	\$360.00
07/17/09	107	DK	Read and review Plan and Disclosure Statement.	3.20	450.00	\$1,440.00
07/20/09	047	DK	Calls and emails with debtors advisor to review site visit agenda and coordinate site visits.	1.10	450.00	\$495.00
07/20/09	047	DK	Review and revise site visit agenda.	1.30	450.00	\$585.00
07/22/09	074	DK	Finalize retention documentation including conflict checks.	2.10	450.00	\$945.00
07/22/09	040	DK	Read and review Diminimus sale order and related email correspondence to committee regarding the same.	1.60	450.00	\$720.00
07/22/09	107	DK	Calls and emails with counsel re: disclosure statement and related issues.	2.50	450.00	\$1,125.00
07/23/09	047	DK	Calls and emails with debtor and professionals to coordinate Boise and San Francisco site visits.	1.50	450.00	\$675.00
07/23/09	104	DK	Calls and emails with counsel and the debtors to review and discuss the Davis Brothers contract issues.	2.10	450.00	\$945.00
07/23/09	104	DK	Read and review Davis Brothers contracts.	1.30	450.00	\$585.00
07/23/09	104	DK	Read and review Trim Solutions/Axelrod Motions for Assumption and related contracts.	1.90	450.00	\$855.00
07/23/09	107	DK	Calls and emails with counsel to review and discuss various disclosure statement issues.	1.50	450.00	\$675.00
07/24/09	047	DK	Calls and emails with counsel and various committee members to coordinate the work effort to undertake during the ESBA site visit to Boise and San Francisco.	2.40	450.00	\$1,080.00
07/24/09	104	DK	Calls with counsel to review and discuss the Davis Brothers and Trim Solutions/Axelrod contract issues.	0.90	450.00	\$405.00
07/27/09	104	DK	Meeting with Paul Street, Eric Beam and Rick Giesbrecht to review and discuss various aspects of the operation i.e. Davis Brothers and Trim Solutions contract, unencumbered real estate and coordination of the agenda for the balance of our site visit.	2.50	450.00	\$1,125.00
07/28/09	047	DK	Calls and emails with Committee Counsel to review and discuss various matters to be discussed and investigated with Company and their advisors during site visit.	1.40	450.00	\$630.00
07/28/09	104	DK	Tour of BMC West South West Idaho location with	2.10	450.00	\$945.00

Client: Building Materials Holding Cor

Paul Street, Mike Badgley and Rick Harwood.

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
07/28/09	104	DK	Tour of BMC West South West Idaho location with Paul Street, Mike Badgley and Rick Harwood.	3.50	450.00	\$1,575.00
07/28/09	064	DK	Read and review Company overview document prepared by committee members.	1.30	450.00	\$585.00
07/29/09	064	DK	Meeting with Robert Garcia to review and discuss operational and bankruptcy related issues.	2.50	450.00	\$1,125.00
07/29/09	104	DK	Meetings with Company and advisors in San Francisco re: budget process and detail, current operations, cash flow projections and other operational and bankruptcy related issues.	4.50	450.00	\$2,025.00
07/30/09	104	DK	Site visits to SeletBuild and BMC West locations in Dixon and Modesto.	8.30	450.00	\$3,735.00
07/31/09	107	DK	Read and review revised Plan and Disclosure Statement.	3.50	450.00	\$1,575.00
Totals for: Kerrigan, Daniel				76.40	450.00	\$34,380.00

Kerrigan, Daniel

Travel time

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
07/27/09	148	DKT	Travel from NJ to Boise.	8.00	200.00	\$1,600.00
07/29/09	148	DKT	Travel from Boise to San Francisco.	3.50	200.00	\$700.00
07/31/09	148	DKT	Travel from San Francisco to Newark.	5.50	200.00	\$1,100.00
Totals for: Kerrigan, Daniel				17.00	200.00	\$3,400.00

Fox, Jim

Managing Director

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
07/01/09	068	JF	Review of final DIP financing order.	1.90	450.00	\$855.00
07/01/09	077	JF	Review and analysis of Debtors Operations Report.	1.80	450.00	\$810.00
07/01/09	104	JF	Read and review information package prepared by PJS to the committee.	1.60	450.00	\$720.00
07/02/09	068	JF	Review and analysis of DIP Creditor Agreement.	0.90	450.00	\$405.00
07/06/09	064	JF	Meeting with the Creditors Committee to discuss various matters, including sale process.	0.80	450.00	\$360.00
07/06/09	080	JF	Preparations for and conversation with Investment Banker re: valuation issues.	1.10	450.00	\$495.00
07/06/09	077	JF	Review of various financial schedules from the Debtors, including Bank Forecast to Actual, and Lender Cash Flow Forecast.	3.20	450.00	\$1,440.00
07/07/09	080	JF	Preparation of Enterprise Valuation for the Debtors' business, including reviewing preparations, and identifying other information needs for formal request.	2.10	450.00	\$945.00
07/07/09	104	JF	Meeting of all parties to the case, including FAs, investment bankers, lenders, and Counsel to all to discuss the business of the Company, related sale process and other bankruptcy-related matters.	3.10	450.00	\$1,395.00
07/08/09	080	JF	Continued effort on developing and refining enterprise valuation of debtors business.	3.00	450.00	\$1,350.00
07/08/09	115	JF	Review of additional potential buyers for the business, which were then provided to the Debtor for additional	1.70	450.00	\$765.00

Client: Building Materials Holding Cor
contacts.

07/08/09	080	JF	Development of the traditional valuation methods--comparable company, precedent transaction, and DCF.	1.20	450.00	\$540.00
07/08/09	064	JF	Discussion with Chairman of Creditors Committee regarding the sale process and other aspects of the engagement.	0.90	450.00	\$405.00
07/08/09	064	JF	Review of questions from Chairman of the Creditors Committee.	0.80	450.00	\$360.00
07/09/09	107	JF	Preparation for and call with investment banker re: assessment of the feasibility of a POR, taking into consideration market developments.	1.60	450.00	\$720.00
07/09/09	080	JF	Additional assessment of valuation approaches for the Debtors business.	1.30	450.00	\$585.00
07/10/09	068	JF	Review of DIP financing terms.	0.90	450.00	\$405.00
07/13/09	064	JF	Review and editing of notes from initial "all hands" meeting with the Debtors and respective professionals re: all key matters of the case and submit to committee members and counsel.	1.60	450.00	\$720.00
07/15/09	080	JF	Read and review debtors historical financial information and forward looking projections for valuation purposes.	1.60	450.00	\$720.00
07/15/09	080	JF	Development of the traditional valuation methods--comparable company, precedent transaction, and DCF.	1.30	450.00	\$585.00
07/15/09	064	JF	Review and responses to Committee's questions on First Day motions and related filings.	1.80	450.00	\$810.00
07/16/09	104	JF	Review of participants in SERP.	0.90	450.00	\$405.00
07/16/09	104	JF	Review of corporate payroll report.	0.80	450.00	\$360.00
07/17/09	104	JF	Review of several executive employment agreements.	1.80	450.00	\$810.00
07/21/09	064	JF	Preparations for and participation in call with Chairman of the Committee re: upcoming visit to the facility and related agenda.	1.10	450.00	\$495.00
07/21/09	064	JF	Preparations for and participation in weekly conference call with Creditors Committee to review next steps in the case, including ESBA's planned trip to Boise next week.	1.50	450.00	\$675.00
07/21/09	080	JF	Development and review of valuation workplan, and assembly of various documents and information required for valuation.	1.10	450.00	\$495.00
07/23/09	064	JF	Call committee chair and counsel to review open items. and other case related matters.	0.90	450.00	\$405.00
07/23/09	107	JF	Review of Disclosure Statement.	1.30	450.00	\$585.00
07/24/09	107	JF	Review of Disclosure Statement.	1.60	450.00	\$720.00
			Totals for: Fox, Jim	45.20	450.00	\$20,340.00

Kilkenny, Jay

Director

Date	Task	Tmkgp	Description	Hours Worked	Rate	Fees Billed
07/15/09	047	JK	Review of case materials including presentation to	4.30	350.00	\$1,505.00

Client: Building Materials Holding Cor

creditors' committee. Development of plan for valuation analysis. Development of format for valuation report. Conference call with debtor's advisors to discuss scope of work and review report to creditors.

07/20/09	064	JK	Planning discussion and conference call with counsel for Creditor's Committee.	4.00	350.00	\$1,400.00
07/22/09	080	JK	Review of documents from the online document room. Analysis of valuation parameters.	2.50	350.00	\$875.00
07/23/09	047	JK	Conference call regarding planned visit to Idaho. Develop list of required materials for visit.	2.00	350.00	\$700.00
07/24/09	104	JK	Download and review of documents from virtual document room in preparation for visit to BMHC visit.	2.00	350.00	\$700.00
07/27/09	104	JK	Meetings with BMHC staff in Boise Idaho. Review of background information on Company, Review of information provided per document request list.	3.50	350.00	\$1,225.00
07/28/09	104	JK	Meetings with senior management and financial staff. Review of key elements in forecast including housing start data. Visit to SW Idaho distribution facility in Boise. Meeting with facility management.	8.00	350.00	\$2,800.00
07/29/09	104	JK	Meeting with Bill Rourke, BMHC Director of Planning and Forecasts. Review and discussion regarding assumptions and methodology of business plan and forecasts.	3.80	350.00	\$1,330.00
07/30/09	104	JK	Visits to SelectBuild facility in Dixon, CA., building site and BMC West distribution facility in Modesto, CA. Meetings with business unit managers and regional management.	7.70	350.00	\$2,695.00
07/31/09	104	JK	Draft of visit memoranda. Review of materials provided by BMHC management during visits.	3.30	350.00	\$1,155.00
			Totals for: Kilkenny, Jay	41.10	350.00	\$14,385.00

Dervis, Michael

Senior Associate

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
07/06/09	107	MD	Analysis of debtors' counsel documents relating to the proposed P.O.R.	2.30	350.00	\$805.00
07/06/09	047	MD	Telephone meeting with Peter J. Solomon to analyze liquidating vs restructuring plan.	1.00	350.00	\$350.00
07/06/09	047	MD	Analysis and review of BMHC's motions regarding leases, unsecured creditors, secured creditors, SERP plan and swap agreements.	2.30	350.00	\$805.00
07/06/09	064	MD	Call with creditor committee counsel and participants to review progress of counsel and committee's financial advisor and begin to plan strategy for the short term.	0.80	350.00	\$280.00
07/06/09	047	MD	Internal meeting to discuss work efforts of case including developing information request list and other planning activities.	1.70	350.00	\$595.00
07/07/09	047	MD	Analysis of the unsecured creditor committee presentation date June 2009, including financial forecasts.	1.20	350.00	\$420.00
07/07/09	107	MD	Analysis of debtor's liquidation analysis.	1.90	350.00	\$665.00

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07/07/09	047	MD	Review and refine information request after discussion with PJS.	0.40	350.00	\$140.00
07/07/09	104	MD	Meeting with Debtor, debtor counsel, creditor counsel, bank counsel, A&M, PJS and financial advisors to Bank to discuss debtor plans in detail.	3.10	350.00	\$1,085.00
07/07/09	047	MD	Preparation of a list of data needed from Debtor that will be used to form basis of analyzing debtor 2009-2012 projections.	1.10	350.00	\$385.00
07/07/09	047	MD	Follow up discussion with counsel regarding work effort arising out of meeting with debtors.	1.00	350.00	\$350.00
07/08/09	107	MD	Analysis of latest proposed plan of reorganization.	0.90	350.00	\$315.00
07/08/09	068	MD	Review and analysis of DIP credit agreement, send write synopsis to ESBA's managing director.	3.80	350.00	\$1,330.00
07/08/09	047	MD	Review, edit and update information request list based on discussion with counsel.	1.40	350.00	\$490.00
07/08/09	068	MD	Analysis of Borrowing base certificate sent to bank for the period ending June 2009.	0.30	350.00	\$105.00
07/08/09	047	MD	Set up intralinks account and begin preliminary review of documents.	0.70	350.00	\$245.00
07/08/09	047	MD	Analysis of the debtors' application to retain investment bankers specifically for areas of their responsibility.	0.80	350.00	\$280.00
07/08/09	064	MD	Analysis of a letter written by committee chair and draft response to memo based on discussion with PJS.	1.20	350.00	\$420.00
07/08/09	064	MD	Read, reviewed and reply to e-mails concerning questions revised by committee members.	0.60	350.00	\$210.00
07/09/09	047	MD	Receive and reply to questions from committee counsel regarding discovery documents requested from debtor.	0.30	350.00	\$105.00
07/09/09	077	MD	Preparation of preliminary schedules comparing financial data from 2004 through 2009 and forecasted financial data from 2009 through 2012 using reports prepared by the Company and their financial advisors.	4.80	350.00	\$1,680.00
07/09/09	077	MD	Analysis of the 2009 projections retrieved from the data room.	1.40	350.00	\$490.00
07/09/09	047	MD	Analysis of data room inventory folders on Intralinks website.	0.80	350.00	\$280.00
07/09/09	107	MD	Telephonic meeting with PJS regarding feasibility and liquidation analysis.	1.40	350.00	\$490.00
07/10/09	104	MD	Analysis of the lender presentation from May 2009 produced by the debtor and their financial advisor A&M.	2.20	350.00	\$770.00
07/10/09	068	MD	Review and analysis of the BMHC 13 week cash flow DIP budget including actual amounts for June.	1.40	350.00	\$490.00
07/11/09	047	MD	Review information sent by debtor and cross reference information request list.	1.10	350.00	\$385.00
07/20/09	104	MD	Analysis of Employment agreements of debtor executives.	1.60	350.00	\$560.00
07/20/09	047	MD	Call with Committee counsel to review information	1.30	350.00	\$455.00

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requests and update strategy to review debtors' financial information.

07/20/09	047	MD	Research most recent data concerning single family home permits issued.	1.40	350.00	\$490.00
07/20/09	064	MD	Analysis and review of e-mails regarding creditor committee concerns and correspondence.	1.30	350.00	\$455.00
07/20/09	047	MD	Preparation of a work plan for site visits to Debtors' corporate offices. Coordinated with valuation phase segment of work effort.	2.90	350.00	\$1,015.00
07/21/09	068	MD	Preparation of a schedule comparing actual to forecast results of the weekly cash flows from June 2009.	5.60	350.00	\$1,960.00
07/21/09	080	MD	Internal meeting to review of valuation parameters.	0.60	350.00	\$210.00
07/21/09	047	MD	Internal meeting to review work effort as result of committee call.	0.70	350.00	\$245.00
07/21/09	104	MD	Read, reviewed and reply to e-mails concerning operational and financial issues raised by counsel.	1.00	350.00	\$350.00
07/21/09	107	MD	Preliminary analysis and review of the draft of the debtors POR.	1.10	350.00	\$385.00
07/21/09	064	MD	Weekly Unsecured Creditors' committee update meeting with committee and counsel.	1.00	350.00	\$350.00
07/22/09	047	MD	Conference call with PJS and BMHC VP of Admin to review agenda for the site visits by ESBA.	0.80	350.00	\$280.00
07/22/09	104	MD	Research real property lease amounts including the San Francisco office to build cost of office.	0.90	350.00	\$315.00
07/22/09	077	MD	Research the Northern California operation assumptions and narrative to the 2009 forecast. Read word documents from the data room files.	2.20	350.00	\$770.00
07/22/09	064	MD	Document highlights of the UCC meeting from 7-21-09.	0.70	350.00	\$245.00
07/22/09	064	MD	Review of docket 224 & 212 with regard to questions raised by the committee concerning SERP, deferred compensation and executive pay.	1.30	350.00	\$455.00
07/22/09	064	MD	Review and respond to email from committee chair regarding compensation & benefit issues of executives and the executive office costs.	0.40	350.00	\$140.00
07/23/09	047	MD	Internal meeting to review agenda for site visits.	0.30	350.00	\$105.00
07/23/09	047	MD	Catalogue and review information provided by debtors' advisors regarding discovery items sent to debtor the week of 7/11/09.	3.20	350.00	\$1,120.00
07/23/09	104	MD	Analysis of the Davis Asset purchase agreement and the contingency consideration clause. Discussed with counsel. E-mail Debtor VP of admin for calculation and clarity on certain issues.	2.80	350.00	\$980.00
07/23/09	047	MD	Research, review and analysis of the Moody's SF permit forecasts by region and compare to US census data reports.	0.70	350.00	\$245.00
07/23/09	064	MD	Analysis and response to e-mails containing BMHC information requested and concerns from the committee members and counsel.	1.30	350.00	\$455.00

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07/23/09	107	MD	Review Disclosure Statement including the feasibility study and send comments to counsel.	1.40	350.00	\$490.00
07/24/09	047	MD	Reconcile list of information requested with information received from debtor's and their financial advisors, collected information, print and review new files.	0.80	350.00	\$280.00
07/24/09	104	MD	Analysis of Hilco property appraisals	0.30	350.00	\$105.00
07/24/09	104	MD	Follow up with Counsel and Debtors' VP of Administration regarding the Davis Contingency Consideration analysis and the value of the Davis business.	0.60	350.00	\$210.00
07/24/09	047	MD	Internal meetings to coordinate and finalize site visit issues.	1.30	350.00	\$455.00
07/24/09	047	MD	Read, review and reply to e-mails concerning site visits, Davis objection, information request from debtor and other business issues concerning debtors business affairs.	0.90	350.00	\$315.00
07/24/09	107	MD	Analysis of the objection to the disclosure statement preliminary draft and send comments to committee counsel	0.80	350.00	\$280.00
07/27/09	104	MD	Meeting Paul Street and staff to plan itinerary of visit and to go over planned agenda.	0.90	350.00	\$315.00
07/27/09	104	MD	Meeting to report on individuals responsible for Davis Brothers reporting and to review and analyze the Davis reconciliation.	0.70	350.00	\$245.00
07/27/09	104	MD	Analysis of the real estate pending transactions and the leases pending acceptance and rejection and the underlying assumptions of decisions.	2.70	350.00	\$945.00
07/27/09	104	MD	Analysis and review of Davis Brothers contract and analysis of the formula to calculate the amount owing including the disputed amounts attributable to the billings in excess error.	0.70	350.00	\$245.00
07/27/09	104	MD	Discussion regarding Steve Axlerod contract and analyze the facts to determine if the contract benefits debtors.	0.70	350.00	\$245.00
07/27/09	148	MD	Travel from NJ to Boise Idaho via Newark and Phoenix, AZ.	9.80	175.00	\$1,715.00
07/28/09	047	MD	Preparation for and travel to and from site visit of Boise BMC west location, visit with management and discuss operations.	2.30	350.00	\$805.00
07/28/09	104	MD	Review of operating systems platforms with Controller to analyze functionality of each software component.	0.30	350.00	\$105.00
07/28/09	104	MD	Analysis of the SERP program, participants, funding and future income of the plan.	0.80	350.00	\$280.00
07/28/09	104	MD	Meeting with Controller re: warranty reserves set up for the construction service side of the business	0.40	350.00	\$140.00
07/28/09	104	MD	Discussion and analysis of inventory replenishment system for individual divisions.	0.40	350.00	\$140.00
07/28/09	104	MD	Review and revise the trend report with new information from 2004 through 2008 with management.	0.90	350.00	\$315.00

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07/28/09	104	MD	Draft write-up of the site visit information received and conclusions by management and financial advisors.	1.90	350.00	\$665.00
07/28/09	077	MD	Meeting with management to discuss development of 2010-2012 projections.	0.90	350.00	\$315.00
07/28/09	047	MD	Internal meeting to discuss and analyze data obtained during site visits.	0.60	350.00	\$210.00
07/29/09	064	MD	Preparation for meeting with committee chair.	0.90	350.00	\$315.00
07/29/09	104	MD	Meeting with Bill Roure from BMHC and ESBA associates to review and understand the assumptions to building the revenue and expense side of the forecasts, driving force behind the Davis Brothers business generation including the availability of bonds or getting bonded on multi-family housing starts, A/R liens, Margins and contingency plans prior and future.	2.70	350.00	\$945.00
07/29/09	148	MD	Travel from Boise Idaho to San Francisco offices of Debtor.	6.00	175.00	\$1,050.00
07/29/09	107	MD	Review red-lined POR received from debtor.	0.80	350.00	\$280.00
07/29/09	064	MD	Prepare and participate in meeting with committee chair re: Operations, SERP and other related matters.	3.50	350.00	\$1,225.00
07/30/09	104	MD	Analysis with debtor's forecast executive and A&M financial advisor relating to the 2009 - 2012 forecasts including A/R days outstanding, regional build up of revenue and expenses, administrative expenses in the new re-organized company, A/P payments	3.20	350.00	\$1,120.00
07/30/09	047	MD	Internal meeting to review and revise plan assessment work effort.	1.00	350.00	\$350.00
07/30/09	068	MD	Analysis of the 13 cash flow plan with debtors', review procedures available from the debtor regarding the forecast sources and consolidation of information.	2.30	350.00	\$805.00
07/30/09	104	MD	Meeting with A&M and debtors Director of corporate budgeting feasibility of 2010-2012 projections.	0.70	350.00	\$245.00
07/31/09	148	MD	Travel from CA to NJ	7.50	175.00	\$1,312.50
			Totals for: Dervis, Michael	131.70	319.04	\$42,017.50
			TOTALS :	327.60		\$120,192.50

**ATTACHMENT A
TO FEE APPLICATION
PROFESSIONALS**

July1, 2009 Through July 31, 2009

Name of Professional Individual	Position, year assumed position, prior relevant experience, year of obtaining relevant license to practice	Hourly Billing Rate (including changes)	Total Hours Billed	Total Compensation
Dan Kerrigan	Managing Director	\$450.00	76.40	\$34,380.00
Dan Kerrigan	Travel Time	\$200.00	17.00	\$3,400.00
Jim Fox	Managing Director	\$450.00	45.20	\$20,340.00
Chris O'Callaghan	Director	\$350.00	16.20	\$ 5,670.00
Mike Dervis	Senior Associate	\$319.04	131.70	\$42,017.50
Jay Kilkenny	Director	\$350.00	41.10	\$14,385.00
TOTAL			327.60	\$120,192.00

Blended Rate: \$366.89

COMPENSATION BY PROJECT CATEGORY

Project Category	Hours	Fees
Asset Analysis/Sales Recovery-040	1.60	\$720.00
Business Analysis/Planning-047	58.40	\$22,450.00
Creditor Committee-064	33.00	\$13,150.00
Financing-068	18.40	\$6,940.00
Preparation of Application-074	2.10	\$945.00
Financial Stmt's & Projections-077	18.30	\$7,085.00
Valuation-080	29.80	\$11,700.00
Operations & Fin Analysis-104	96.20	\$37,510.00
Plan of Reorg./Liquidation-107	27.80	\$11,450.00
Sale of Business & Related Issues-115	1.70	\$765.00
Travel time-client-148	40.30	\$7,477.50
Total	327.60	\$120,192.50

EXHIBIT B

**ATTACHMENT B
EXPENSE SUMMARY**

Expense Category	Service Provider (if applicable)	Total Expenses
Meals/Lodging		\$3,217.12
Travel		\$3,975.95
Travel		\$3,234.06
TOTAL		\$10,427.13

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
BUILDING MATERIAL HOLDING)	Case No. 09-12074 (KJC)
CORPORATION, et al.,)	
)	
Debtors)	
)	

CERTIFICATE OF SERVICE

I, Bradford J. Sandler, Esquire, hereby certify that on November 10, 2009, a true and correct copy of the foregoing document was served via overnight delivery upon all parties on the attached list.

Dated: November 10, 2009

BENESCH, FRIEDLANDER, COPLAN &
ARONOFF LLP

By: /s/ Bradford J. Sandler
Bradford J. Sandler, Esquire (No. 4142)
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Counsel to the Official Committee of Unsecured
Creditors

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