

**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)

**THIRD 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 AUGUST 1, 2009 THROUGH AUGUST 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: August 1, 2009 through August 31, 2009

Amount of Compensation sought as
actual, reasonable and necessary: \$78,195.00 (80% \$62,556.00)

Amount of Expense Reimbursement sought
as actual, reasonable and necessary: \$1,872.55

This is an: X interim ___ final application

The total time expended for the August 2009 fee application preparation is approximately 4.90 hrs and the corresponding compensation requested is approximately \$1,725.00.

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
11/06/09 Dkt (Pending)	07/01/09- 07/31/09	\$121,857.50(80% \$97,486.00)	\$10,427.13	NA	NA

**IN THE UNITED STATES BANKRUPTCY COURT
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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)

**THIRD 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 AUGUST 1, 2009 THROUGH AUGUST 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 Third 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 August 1, 2009 through August 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 \$78,195.00 for compensation for the period from August 1, 2009 through and including August 31, 2009 (the “Compensation Period”). Expenses were incurred during the Compensation Period in the amount of \$1,872.55.

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 June 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 It’s 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 \$1,872.55 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. Business Analysis & Planning (047)

Fees: \$6,030.00

Total Hours: 14.60

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

B. Creditor Committee (064)

Fees: \$10,480.00

Total Hours: 25.80

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.

C. Financing (068)

Fees: \$4,200.00

Total Hours: 12.00

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

D. Preparation of Application (074)

Fees: \$ 1,725.00

Total Hours: 4.90

This category includes reviewing and revising time entries in preparation of the monthly fee application. Work effort also included the drafting of the monthly fee application.

E. Financial Statements & Projections (077)

Fees: \$11,935.00

Total Hours: 33.50

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

F. Financing (078)

Fees: \$1,120.00

Total Hours: 3.20

This category includes the review and analysis of the Debtors pre petition bank lending agreement. The analysis included reviewing covenants and amendments to the agreement.

G. Valuation (080)

Fees: \$5,005.00

Total Hours: 14.30

This category includes the work effort involved in the development and preparation of valuation analysis of the Company.

H. Operations & Financial Analysis (104)

Fees: \$25,660.00

Total Hours: 72.60

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 (107)

Fees: \$11,340.00

Total Hours: 26.40

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. Travel time-client (148)

Fees: \$700.00

Total Hours: 3.50

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 210.80 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 \$78,195.00.

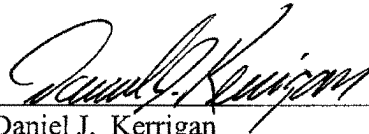
11. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by ESBA is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value 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 \$78,195.00 and expenses in the amount of \$1,872.55 be allowed and that if no objections are filed, 80% of the requested fees in the amount of \$62,556.00 and 100% of the amount of \$1,872.55 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 19th 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

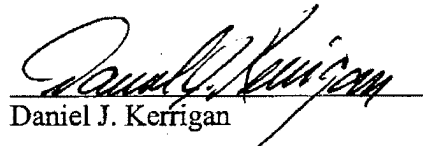
STATE OF NEW YORK)
)
COUNTY OF NEW YORK) SS:

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

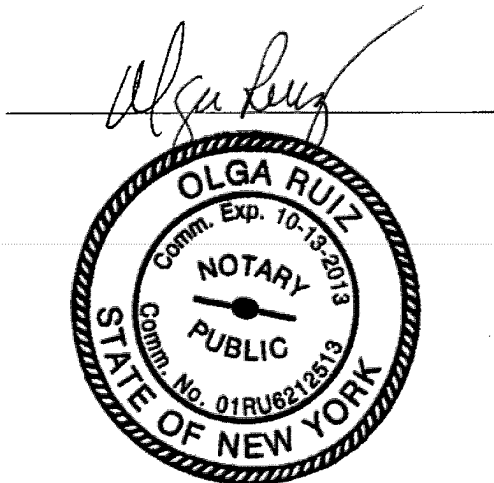
a) I am a managing director with Executive Sounding Board Associates Inc.

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 10th 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 **Third 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 August 1, 2009 through August 31, 2009** (the "Application") requesting compensation in the amount of \$78,195.00 and reimbursement of expenses in the amount of \$1,872.55.

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 4, 2009

Invoice# 7855

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

Date	Task	Tm	kp	Description	Hours Worked	Rate	Fees Billed
08/03/09	080	COC		Continuing work on valuation	2.20	350.00	\$770.00
08/13/09	080	COC		Sensitivity analysis and other internal discussions re: valuation	2.40	350.00	\$840.00
08/14/09	080	COC		Internal discussions re: Debtor's projected financial performance and impact on valuation	1.50	350.00	\$525.00
08/14/09	080	COC		Additional work on valuation model	1.20	350.00	\$420.00
08/28/09	080	COC		Reviewing sensitivity analyses and incorporating into valuation	2.50	350.00	\$875.00
				Totals for: O'Callaghan, Chris	9.80	350.00	\$3,430.00

Kerrigan, Daniel Managing Director

Date	Task	Tm	kp	Description	Hours Worked	Rate	Fees Billed
08/03/09	107	DK		Review various memos written by counsel and committee member and also calls and emails re: Disclosure issues.	2.90	450.00	\$1,305.00
08/03/09	107	DK		Read, review and analyze Plan and Disclosure statement.	3.40	450.00	\$1,530.00
08/04/09	047	DK		Review and revise memorandums on Boise and Northern California site visits.	2.10	450.00	\$945.00
08/04/09	064	DK		Calls and emails with counsel and committee members re: site visits, operations, disclosure issues and other case related matters.	2.60	450.00	\$1,170.00
08/05/09	064	DK		Review historical and future Moody's new housing forecast information received from Committee member. Call and emails with committee member to discuss the same.	2.50	450.00	\$1,125.00
08/05/09	064	DK		Read and review information memorandum prepared by committee member. Information vital to understanding business and financial projections.	1.90	450.00	\$855.00
08/06/09	064	DK		Emails and calls with counsel and committee members re: disclosure issues and settlement discussions.	2.30	450.00	\$1,035.00
08/07/09	064	DK		Read review and respond to various email correspondence with counsel and committee members.	1.50	450.00	\$675.00
08/07/09	064	DK		Calls and email with counsel and committee members re: various disclosure issues.	1.40	450.00	\$630.00
08/12/09	107	DK		Review various court filings, plan and disclosure statement and forecast in preparation for strategy/update meeting with counsel	2.30	450.00	\$1,035.00
08/12/09	107	DK		Participate in update, review and settlement discussion meeting with counsel.	5.30	450.00	\$2,385.00
08/13/09	047	DK		Internal discussion / planning effort to review budgets and forecast with various regional managers.	1.30	450.00	\$585.00

Client: Building Materials Holding Cor

08/18/09	047	DK	Internal meetings and discussion to coordinate work efforts relating to due diligence efforts on company projections, plan review, valuation.	2.90	450.00	\$1,305.00
08/18/09	064	DK	Calls and emails with committee members in preparation for settlement discussions with bank advisors	2.30	450.00	\$1,035.00
08/18/09	107	DK	Calls and emails with counsel re: strategy discussions relating to settlement meeting with bank advisors.	2.50	450.00	\$1,125.00
08/19/09	047	DK	Follow up meeting with counsel to recap meeting, discuss suggested proposals and coordinate various work efforts	1.60	450.00	\$720.00
08/19/09	047	DK	Planning meeting with counsel in preparation of meeting with bank counsel and financial advisor.	1.30	450.00	\$585.00
08/19/09	107	DK	Meeting with bank counsel and financial advisor re: settlement discussions.	1.50	450.00	\$675.00
08/19/09	107	DK	Review debtors projections and plan and disclosure statement and other debtor prepared information in preparation of settlement discussions with bank advisors.	3.10	450.00	\$1,395.00
08/20/09	074	DK	Review and revise time diaries and draft June and July fee applications.	3.40	450.00	\$1,530.00
08/31/09	104	DK	Read and review write ups pertaining to ESBA meetings with regional managers and Stan Wilson of the Company.	2.50	450.00	\$1,125.00
08/31/09	077	DK	Read and review budget sensitivity analysis and related write up prepared by ESBA.	1.30	450.00	\$585.00
			Totals for: Kerrigan, Daniel	51.90	450.00	\$23,355.00

Kerrigan, Daniel

Travel time

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
08/13/09	148	DKT	Washington to Newark	3.50	200.00	\$700.00
			Totals for: Kerrigan, Daniel	3.50	200.00	\$700.00

Fox, Jim

Managing Director

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
08/27/09	077	JF	Review of financial projection scenarios and related capital structures and ratios	0.80	450.00	\$360.00
			Totals for: Fox, Jim	0.80	450.00	\$360.00

Kilkenny, Jay

Director

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
08/04/09	104	JK	Drafting memorandum on visits; review of SEC filings for comparable companies. Web research on comparable companies. Development of key drivers for 2010-2012 forecast for BMHC.	4.50	350.00	\$1,575.00
08/07/09	104	JK	Analysis of forecast in BMHC presentation to creditor's committee. Development of potential sensitivities and alternatives to forecast assumptions.	4.50	350.00	\$1,575.00
08/11/09	080	JK	Review of comparable companies for valuation purposes.	3.00	350.00	\$1,050.00
08/12/09	064	JK	Review of correspondence from counsel for Creditor's Committee and filings by the debtor.	2.00	350.00	\$700.00

Client: Building Materials Holding Cor

08/13/09	104	JK	Draft questions for regional managers of BMHC. Coordination of calls with Regional Managers.	2.75	350.00	\$962.50
08/14/09	080	JK	Develop alternative scenarios for valuation.	1.50	350.00	\$525.00
08/18/09	104	JK	Conference call with Michael Badgley, SVP-Intermediating Region to discuss update of market situation and business performance at BMHC. Draft and review memorandum on conference call; circulate memorandum for comments and incorporate comments.	4.25	350.00	\$1,487.50
08/20/09	104	JK	Conference call with Stan Wilson, COO and Wayne Withers, SVP California, to discuss update business condition and outlook. Draft of memorandum of call. Circulate memorandum for comments and modification of memo.	4.00	350.00	\$1,400.00
08/21/09	104	JK	Modifications to memorandum on conference calls with BMHC senior management.	1.50	350.00	\$525.00
08/24/09	104	JK	Call with Mark Whaley to discuss Dan McQuary and benefit of including him on a call to assess outlook.	0.40	350.00	\$140.00
08/24/09	104	JK	Conference call with Mark Whaley, SVP Texas. Discuss current environment in Texas and outlook for remainder of year and 2010-2012.	2.25	350.00	\$787.50
08/26/09	064	JK	Review of materials distributed to Creditors' Committee.	2.00	350.00	\$700.00
08/27/09	064	JK	Review and revise draft memorandum to committee.	0.60	350.00	\$210.00
08/28/09	104	JK	Draft summary of call with Mark Whaley.	1.40	350.00	\$490.00
Totals for: Kilkenny, Jay				34.65	350.00	\$12,127.50

Dervis, Michael

Senior Associate

Date	Task	Tmkg	Description	Hours Worked	Rate	Fees Billed
08/02/09	107	MD	Read and review e-mail sent by committee chair of the UCC regarding the blacklined version of the POR and concerns of the creditors regarding the unspecific language used in the document.	0.60	350.00	\$210.00
08/03/09	077	MD	Read, review and analyze e-mail from PJS that contains forecasting financial model of the debtor.	0.90	350.00	\$315.00
08/03/09	077	MD	Begin preliminary preparation of financial model with adjustments to the revenue assumptions of the debtors' prepared model that will indicate levels of sensitivity.	3.20	350.00	\$1,120.00
08/03/09	077	MD	Construct spreadsheet to determine rate of sales used in forecast by region. Request from debtors' F.A. the revenue amounts missing due to file corruption.	0.80	350.00	\$280.00
08/03/09	107	MD	Analysis and review of the blacklined plan of reorganization for major changes affecting the unsecured creditors.	1.20	350.00	\$420.00
08/03/09	107	MD	Begin analysis of the blacklined disclosure statement from debtor's counsel.	1.40	350.00	\$490.00
08/04/09	107	MD	Complete the reading of disclosure statement changes and note comments.	0.70	350.00	\$245.00
08/04/09	107	MD	Read, review and respond to e-mails concerning the disclosure statements, financial information sent from PJS concerning debtors' forecasts and appraised values	0.80	350.00	\$280.00

Client: Building Materials Holding Cor

on real estate for feasibility study vs. business plans of the debtor.

08/05/09	107	MD	Document comments regarding objection to disclosure statement and to UCC questions concerning UCC future payouts.	0.70	350.00	\$245.00
08/10/09	077	MD	Continuing analysis of the PJS forecast for the debtor from 2009 through 2012 and analysis of the underlying assumptions.	3.80	350.00	\$1,330.00
08/11/09	068	MD	Work with the 13 week cash flow original and match to the revised cash flow using actuals amounts for the first four weeks to monitor performance of the forecasts.	4.60	350.00	\$1,610.00
08/11/09	077	MD	Analysis of PJS forecast regarding sensitivity analysis. Internal discussion to review the forecast make-up and how it relates to the valuation model.	1.30	350.00	\$455.00
08/12/09	077	MD	Analysis of the liquidity levels of the debtor during the current periods based on updated cash flow forecasts prepared by the debtor.	0.80	350.00	\$280.00
08/12/09	068	MD	Completed a weekly cash forecast analysis updated with actuals results through the period 7/24/09 using the debtors original 13 week DIP forecast.	1.80	350.00	\$630.00
08/12/09	068	MD	Developed comparative analysis of the differing cash flow forecasts from the debtors' including the original 13 week cash flow, actual results through 7/24/09 and the revised 13 week cash flow starting 6/24/09.	2.60	350.00	\$910.00
08/12/09	077	MD	Research questions from counsel regarding excess cash flow calculations developed by the debtor, working capital changes and unsecured creditor potential payments based on the debtors' forecasts.	0.70	350.00	\$245.00
08/13/09	068	MD	Completed a preliminary draft analysis worksheet of the original and 1st revised 13 week DIP forecasted cash flows presented by the debtor.	1.80	350.00	\$630.00
08/13/09	047	MD	Research the history of housing start percent increases over the past 50 years as a percent from the previous year as it pertains to the forecasted increases in the debtors business plans and how it related to historic growth of debtor.	1.30	350.00	\$455.00
08/13/09	068	MD	Internal meeting to develop 13 week cash flow reporting package for committee.	0.40	350.00	\$140.00
08/13/09	077	MD	Develop analysis of debtors' forecasts and possible changes to assumptions to determine sensitivities of the revenue projections.	4.60	350.00	\$1,610.00
08/14/09	077	MD	Continued research and analysis of the forecasted revenues by region in the debtors' forecasts for 2010, 2011 and 2012.	3.70	350.00	\$1,295.00
08/14/09	068	MD	Edit cash flow analysis template to include a comparison of the original and first revised 13 week cash flow forecast as compared to the debtors' actual results.	0.80	350.00	\$280.00
08/14/09	077	MD	Internal discussions regarding the verification process via debtors' field personnel with regard to sales and revenue assumptions.	0.30	350.00	\$105.00

Client:	Building Materials Holding Cor					
08/14/09	104	MD	Review preliminary iteration of sensitivity analysis and to plan other areas of research.	0.90	350.00	\$315.00
08/14/09	104	MD	Conversations with BMHC regional VP's to discuss the forecasted revenues by region.	0.70	350.00	\$245.00
08/17/09	104	MD	Preparation for telephonic meeting with Intermountain Sr. VP in Boise to discuss revenue forecasts in 2010 - 2012.	0.80	350.00	\$280.00
08/17/09	104	MD	Telephonic meeting with M. Badgley (BMCH) to discuss top line forecasts for 2010 - 2012 in the Intermountain region	1.20	350.00	\$420.00
08/17/09	104	MD	Review and revise sensitivity analysis on the Debtors' 2010-2012 original forecast to determine ability to service debt at various levels.	1.20	350.00	\$420.00
08/18/09	047	MD	Continued research into the changing economies for housing starts and permits as it relates to the debtors' forward forecasts.	0.80	350.00	\$280.00
08/18/09	104	MD	Preliminary preparation of a written draft of the sensitivity analysis.	2.80	350.00	\$980.00
08/18/09	104	MD	Revisions to sensitivity analysis using the Debtors' forecast and assuming the forecasts increases and/or decreases during the forecast period. Review debt levels, balance sheet line items, payouts to UCC and EBITDA levels.	3.50	350.00	\$1,225.00
08/19/09	047	MD	Meeting with Creditors Committee counsel to prepare for meeting with bank group and counsel.	2.00	350.00	\$700.00
08/19/09	047	MD	Wrap-up meeting with UCC counsel to review bank strategy meeting.	1.30	350.00	\$455.00
08/19/09	104	MD	Preparation of a 2010 -2012 forecast summary using sensitivity worksheets prepared from the debtors' original forecasts.	4.30	350.00	\$1,505.00
08/19/09	104	MD	Meeting with Bank's counsel and Bank's Financial Advisors re: settlement discussions..	1.70	350.00	\$595.00
08/20/09	104	MD	Development of the sensitivity analysis, testing forecast statistics at various levels of debt and revenue during the course of the forecasts.	5.30	350.00	\$1,855.00
08/20/09	104	MD	Document notes from call with Inter Mountain's regional VP and add to ESBA's manager's notes.	0.80	350.00	\$280.00
08/20/09	104	MD	Preparation for and a Telephonic meeting with Wayne Withers and Stan Wilson from BMHC to discuss direction of the N Cal region as compared to earlier projections.	1.60	350.00	\$560.00
08/21/09	104	MD	Review and revise sensitivity analysis scenarios.	2.30	350.00	\$805.00
08/21/09	104	MD	Read, review and respond to e-mails concerning financial reporting and operational issues of the debtor to the unsecured creditors committee.	0.40	350.00	\$140.00
08/24/09	104	MD	Continued preparation of the sensitivity analysis write up.	3.30	350.00	\$1,155.00
08/24/09	104	MD	Analysis of letter sent from UCC counsel regarding the first and second amendments to the credit agreement concerning covenants and tax refunds.	0.50	350.00	\$175.00

Client:	Building Materials Holding Cor					
08/24/09	104	MD	Analysis of the preliminary lien review memorandum sent by UCC counsel.	0.25	350.00	\$87.50
08/24/09	104	MD	Prepare presentation indicating four scenarios of the debtor planned forecasts with various assumptions.	1.80	350.00	\$630.00
08/25/09	104	MD	Develop recovery analysis under various class assumptions. Compared with the debtors' recovery analysis.	3.40	350.00	\$1,190.00
08/25/09	077	MD	Update sensitivity analysis to include differences in the liquidating trust's potential funding and funding sources.	1.80	350.00	\$630.00
08/25/09	077	MD	Begin Sensitivity model for no revenue increase 1st Q 2010 and analyze results through 2012.	1.90	350.00	\$665.00
08/26/09	064	MD	Read, review and respond to e-mails concerning creditor committee meetings, progress on sensitivity analysis and valuation update.	0.40	350.00	\$140.00
08/26/09	064	MD	Call with the unsecured creditors committee members and UCC counsel to update committee members. Separate discussion with counsel as a follow up after committee meeting.	1.50	350.00	\$525.00
08/26/09	064	MD	Prepare report to committee and various sensitivity scenarios.	4.80	350.00	\$1,680.00
08/27/09	078	MD	Analyze the Bank Credit Agreement covenants and the changes to the covenants with the signing of the 1st amendment to the Bank Credit Agreement.	1.10	350.00	\$385.00
08/27/09	077	MD	Call with Marc Whaley, Sr VP BMHC Texas regarding Texas operations.	1.40	350.00	\$490.00
08/27/09	104	MD	Preparation of worksheet detailing SERP participant balances at the petition date and calculate various discounts to participants balances.	0.70	350.00	\$245.00
08/27/09	104	MD	Update Sources and Uses spreadsheets for various sensitivity scenarios of the debtors' forecast as modified for the sensitivity analysis.	1.70	350.00	\$595.00
08/27/09	104	MD	Analysis & review of the sensitivity analysis, statistics compared to the debtors' base case forecast.	0.50	350.00	\$175.00
08/27/09	104	MD	Analysis and edit of the preliminary draft of the sensitivity analysis.	0.80	350.00	\$280.00
08/27/09	077	MD	Formulate several worksheets & analyze results of forecasts when unsecured creditors are classed independently and contribute to the repayment of the other classes of unsecured creditors.	2.60	350.00	\$910.00
08/28/09	078	MD	Research regarding Counsel e-mail requesting financial analysis of the bank agreement amendment Section 2.08(a)(viii) and confer with counsel.	0.80	350.00	\$280.00
08/28/09	078	MD	Analysis of Bank Agreement covenants changes in Feb 2008 and Nov 2008, prepare chart with changes in covenants. Request from debtor market study information from Feb 2008.	1.30	350.00	\$455.00
08/28/09	104	MD	Read, edited and added notes regarding the telephonic meeting with Stan Wilson and Wayne Withers.	0.40	350.00	\$140.00
08/28/09	104	MD	Preparation of draft of sensitivity analysis, edit presentation and edit schedules used in presentation.	3.70	350.00	\$1,295.00

Client: Building Materials Holding Cor

08/29/09	077	MD	Update draft of sensitivity analysis.	2.30	350.00	\$805.00
08/31/09	077	MD	Read and respond to financial and operational issues via e-mail including employee claims and the updated UCC presentation.	1.30	350.00	\$455.00
Totals for: Dervis, Michael				108.65	350.00	\$38,027.50

Ruiz, Olga

Administrative

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
08/17/09	074	OR	Drafting June & July Fee Application	1.50	130.00	\$195.00
Totals for: Ruiz, Olga				1.50	130.00	\$195.00
TOTALS :				210.80		\$78,195.00

**ATTACHMENT A
TO FEE APPLICATION
PROFESSIONALS**

August 1, 2009 Through August 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	51.90	\$23,355.00
Dan Kerrigan	Travel time	\$200.00	3.50	\$700.00
Jim Fox	Managing Director	\$450.00	.80	\$360.00
Chris O'Callaghan	Director	\$350.00	9.80	\$3,430.00
Jay Kilkenny	Director	\$350.00	34.65	\$12,127.50
Michael Dervis	Senior Associate	\$350.00	108.65	\$38,027.50
Olga Ruiz	Administrative Assistant	\$130.00	1.50	\$195.00
TOTAL			210.80	\$78,195.00

Blended Rate: \$370.94

COMPENSATION BY PROJECT CATEGORY

Project Category	Hours	Fees
Business Analysis/Planning-047	14.60	\$6,030.00
Creditor Committee-064	25.80	\$10,480.00
Financing-068	12.00	\$4,200.00
Preparation of Application-074	4.90	\$ 1,725.00
Financial Statements & Projections-077	33.50	\$11,935.00
Financing-078	3.20	\$1,120.00
Valuation-080	14.30	\$5,005.00
Operations & Financial Analysis-104	72.60	\$25,660.00
Plan of Reorganization-107	26.40	\$11,340.00
Travel time-client-148	3.50	\$700.00
Total	210.80	\$78,195.00

EXHIBIT B

**ATTACHMENT B
EXPENSE SUMMARY**

Expense Category	Service Provider (if applicable)	Total Expenses
Meals/Lodging		\$1,393.51
Travel		\$479.04
TOTAL		\$1,872.55

**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
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Counsel to the Official Committee of Unsecured
Creditors

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