

Crutcher LLP submitted monthly fee applications in the amount of \$1,770,471.25 as actual, reasonable and necessary and reimbursement of expenses in the amount of \$40,260.69. For the Fee Request period \$42,524.00 was charged for fee applications.


1. Our procedures applied to the monthly fee applications include the recomputation of fees and expenses. The recomputation of fees identified several entries listed in Exhibit A, with descriptions that did not correspond with the amount charged. The firm responded that with two exceptions the detailed entries were correct and that their fees should be reduced by \$2,433.50. We recommend such a reduction.
2. We noted charges where air fares appeared to be higher than normal. These entries are listed in Exhibit B. We requested the firm review the charges and explain the amounts. The firm responded that three fares included legs that were not coach and that their expenses should be reduced by \$3,178.69. We recommend such a reduction.
3. Our procedures applied to the monthly fee applications identified the charges listed in Exhibit C. These lodging charges appear to be combined with other charges. We requested that the firm provide additional information. The firm responded that three of these included amounts that should not be billed to the case and that their expenses should be reduced by \$605.42. We recommend such a reduction.
4. Based upon a review for reasonableness DFR noted some entries which may be considered excessive. In general DFR deems charges in excess of \$15/\$25/\$50 for breakfast/lunch/dinner to be not reasonable. After discussions with the firm, the firm agreed that their expenses should be reduced by \$763.93. We recommend such a reduction.

CONCLUSION

Regarding the Second Interim Quarterly Fee Request and the fees and expenses discussed in the previous sections, DFR will submit its report for the Second Interim Quarterly Fee Request of Gibson, Dunn & Crutcher LLP as co-counsel to the Debtors and Debtors-in-Possession for compensation for services rendered and reimbursement of expenses for the Period from September 1, 2009 Through November 30, 2009 and we recommend the approval of fees in the amount of \$1,768,037.75 (\$1,770,471.25 minus \$2,433.50) and reimbursement of expenses in the amount of \$35,712.65 (\$40,260.69 minus \$4,548.04).

Respectfully submitted,

DIRECT FEE REVIEW LLC

By: 
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FEE AUDITOR

Exhibit A:

Diff	Calc	Time	\$	Date	Rate	
0.2	1.6	1.4	142.00	20091023	710	Kelsey, Matthew K. Calls with Garden City Group regarding disclosure statement noticing and ballot issues (.5); correspond with A. York regarding same (.2); call with R. Poppiti regarding noticing disclosure statement and solicitation issues (.3); call with Garden City Group and Gibson Dunn team regarding solicitation issues (.6).
0.1	1.1	1	63.50	20091001	635	Montgomery, Cromwell R. Review correspondence relative to WFB commitment papers (.3); telephone call with M. Vanderzanden relative to exit real property package (.1); review final WFB commitment papers (.7).
(4.00)	5.9	9.9	(2,540.00)	20091119	635	York, Aaron G. Analyze California Franchise Tax Board issue (.4); call with K. Orr (California Tax Board) regarding same (.3); review balloting report (.4); call with P. Guerino regarding liquidation/feasibility analysis (.2); conference with J. Guild regarding confirmation declarations (.7); work on confirmation brief (2.1); prepare confirmation declaration forms (1.4); conference with M. Rosenthal (.4).
(0.2)	5.4	5.6	(99.00)	20091106	495	Greenwood, Nicholas D. Review and provide comments on revised security agreement in connection with exit credit facility (2.1); review revised exhibits with respect to exit credit facility (1.6); discuss additional comments to revised exit credit agreement with company and its advisors (1.1); provide additional comments to exit credit facility to lender's counsel (.3); conference with C. Montgomery (.3).

Exhibit B:

2064.8	20090925	VENDOR: S.R. FINLEY; INVOICE#: 09/23-09/25/09; DATE: 9/25/2009 - NY-LA-NY/AIRFARE TK#AA706133075-PARTIAL COST; TRAVEL FOR MEETINGS CONCERNING BMHC AND PLAN BIDDER
2352.79	20090925	VENDOR: S.R. FINLEY; INVOICE#: 09/23-09/25/09; DATE: 9/25/2009 - LA-NY/AIRFARE TK#AA7706133124; TRAVEL FOR MEETINGS CONCERNING BMHC AND PLAN BIDDER
1761.1	20090927	VENDOR: MICHAEL A. ROSENTHAL; INVOICE#: 09/23-09/27/09; DATE: 9/27/2009 - 09/23/09 NY-LA/AIRFARE (TKT # AA 7706133046); ATTEND MEETING WITH K. FISHER, P. STREET, P. HASTINGS, G. THORNTON, A&M, PLAN BIDDER, ET. AL RE: PLAN

Exhibit C:

736.26 20090927 VENDOR: MICHAEL A. ROSENTHAL; INVOICE#: 09/23-09/27/09; DATE: 9/27/2009 - 09/23-09/24/09 LA, OMNI HOTEL/ROOM, PHONE; ATTEND MEETING WITH K. FISHER, P. STREET, P. HASTINGS, G. THORNTON, A&M, PLAN BIDDER, ET. AL RE: PLAN

445.87 20091030 VENDOR: MICHAEL A. ROSENTHAL; INVOICE#: 10/28-10/30/09; DATE: 10/30/2009 - 10/28-10/29/09 W SAN FRANCISCO HOTEL/ROOM, PHONE, INTERNET; TRAVEL TO SAN FRANCISCO, CA TO ATTEND MEETING RE PLAN EFFECTIVE DATE DOCUMENTS AND EXIT FINANCING ADDEMDUM ISSUES

424.59 20091030 VENDOR: MICHAEL A. ROSENTHAL; INVOICE#: 10/28-10/30/09; DATE: 10/30/2009 - 10/29-10/30/09 ST. REGIS HOTEL/ROOM, PHONE, INTERNET; TRAVEL TO SAN FRANCISCO, CA TO ATTEND MEETING RE PLAN EFFECTIVE DATE DOCUMENTS AND EXIT FINANCING ADDEMDUM ISSUES

Exhibit D:

375.58 20090924 VENDOR: WAN LEE DBA LABITE.COM; INVOICE#: 789461; DATE: 9/24/2009 - LOUISE'S PICO ORDER#789461 LUNCH FOR C.MONTGOMERY IN CC OFFICE/J.DENTON

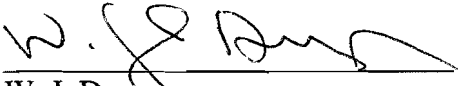
702.87 20090927 VENDOR: MICHAEL A. ROSENTHAL; INVOICE#: 09/23-09/27/09; DATE: 9/27/2009 - 09/23-09/27/09 MEALS; ATTEND MEETING WITH K. FISHER, P. STREET, P. HASTINGS, G. THORNTON, A&M, PLAN BIDDER, ET. AL RE: PLAN

281.16 20091006 VENDOR: MICHAEL A. ROSENTHAL; INVOICE#: 10/06/09; DATE: 10/6/2009 - QUALITY MEATS/DINNER MEETING WITH KEVIN FISHER

33.9 20091006 VENDOR: MICHAEL A. ROSENTHAL; INVOICE#: 10/06/09-1; DATE: 10/6/2009 - QUALITY MEATS/PRE DINNER DRINKS; MEETING WITH KEVIN FISHER

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 31th day of December, 2009.

By: 
W. J. Dryer

SERVICE LIST
Notice Parties

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