

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

In re:	)	
	)	Chapter 11
	)	Case No. 10-11407 (PJW)
U.S. CONCRETE, INC., et al., ¹	)	
	)	Jointly Administered
Debtors.	)	
	)	
	)	
	)	

**FIRST AGGREGATE MONTHLY FEE APPLICATION FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES OF DELOITTE TAX LLP
AS TAX ADVISORY SERVICE PROVIDERS TO THE DEBTORS AND DEBTORS-
IN-POSSESSION FOR THE PERIOD OF
MAY 1, 2010 THROUGH JUNE 30, 2010**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Tax Advisory Services to:	The Debtors and Debtors in Possession
 Date of Retention:	 Effective April 29, 2010 by Order Entered June 3, 2010
 Period for which Compensation and Reimbursement is Sought:	 May 1, 2010 through June 30, 2010
 Amount of Fees:	 \$ 177,301.00
 Amount of Expenses Sought:	 <u>none</u>
 Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary:	 \$ 177,301.00 <u><u> </u></u>

This is the Applicant's First Monthly Fee Application.

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, if any, include: U.S. Concrete, Inc. (6680); Alberta Investments, Inc. (1497); Alliance Haulers, Inc. (5236); American Concrete Products, Inc. (3187); Atlas Redi-Mix, LLC (3123); Atlas-Tuck Concrete, Inc. (1542); Beall Concrete Enterprises, LLC (3536); Beall Industries, Inc. (2872); Beall Investment Corporation, Inc. (9865); Beall Management, Inc. (9839); Breckenridge Ready Mix, Inc. (2482); Central Concrete Supply Co., Inc. (1859); Central Precast Concrete, Inc. (9358); Concrete Acquisition III, LLC (5635); Concrete Acquisition IV, LLC (5720); Concrete Acquisition V, LLC (5777); Concrete Acquisition VI, LLC (5840); Concrete XXXIII Acquisition, Inc. (6120); Concrete XXXIV Acquisition, Inc. (6167); Concrete XXXV Acquisition, Inc. (6206); Concrete XXXVI Acquisition, Inc. (6240); Eastern Concrete Materials, Inc. (1165); Hamburg Quarry Limited Liability Company (3592); Ingram Concrete, LLC (6753); Local Concrete Supply & Equipment, LLC (6597); Master Mix Concrete, LLC (0135); Master Mix, LLC (8532); MG, LLC (9279); NYC Concrete Materials, LLC (0666); Pebble Lane Associates, LLC (6520); Redi-Mix Concrete, L.P. (4765); Redi-Mix GP, LLC (N/A); Redi-Mix, LLC (6751); Riverside Materials, LLC (3588); San Diego Precast Concrete, Inc. (6282); Sierra Precast, Inc. (4227); Smith Pre-Cast, Inc. (0673); Superior Concrete Materials, Inc. (6303); Titan Concrete Industries, Inc. (6374); U.S. Concrete On-Site, Inc. (0662); USC Atlantic, Inc. (6002); USC Management Co., LLC (6749); USC Payroll, Inc. (6665); and USC Technologies, Inc. (6055). The location of the debtors' corporate headquarters and the debtors' service address is: 2925 Briarpark, Suite 1050, Houston, Texas 77042.

U.S. Concrete, Inc.
Chapter 11 Case No. 10-11407 (PJW)
Deloitte Tax LLP

Prior Applications Filed

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
None					

Summary of Hours Expended And Fees Incurred By Person
For the period May 1, 2010 through June 30, 2010

Professional	Level	Hourly Rate	Total Hours For This Period	Total Fees For This Period
Fulks, Kimberly A	Director	\$ 685.00	88.5	\$ 60,622.50
Nockolds, David R	Partner/Principal	\$ 685.00	56.1	\$ 38,428.50
McKnight, T Wade	Senior Manager	\$ 550.00	0.7	\$ 385.00
Collins, Bryan P	Partner/Principal	\$ 685.00	6.0	\$ 4,110.00
Nichols, Steven	Manager	\$ 475.00	112.1	\$ 53,247.50
Bennett, Geoffrey	Senior Consultant	\$ 355.00	55.5	\$ 19,702.50
Tow, Paul	Jr. Staff/Analyst	\$ 190.00	4.0	\$ 760.00
Flores, Irma A	Administrative Staff	\$ 75.00	0.2	\$ 15.00
Myres, Shonique	Administrative Staff	\$ 75.00	0.4	\$ 30.00
TOTAL			323.5	\$ 177,301.00

U.S. Concrete, Inc.
Chapter 11 Case No. 10-11407 (PJW)
Deloitte Tax LLP

Summary of Hours Expended And Fees Incurred By Category
For the period May 1, 2010 through June 30, 2010

Matter Description	Hours	Fees
General Bankruptcy Matters	47.5	\$ 30,718.50
Matters Relating to 382	9.7	\$ 6,644.50
General Tax Consulting Issues	7.8	\$ 5,248.50
Stock Basis	181.8	\$ 94,062.00
Tax Basis of Assets	39.3	\$ 23,395.50
Modeling	28.9	\$ 12,056.50
Fresh Start Accounting	5.8	\$ 3,973.00
Fee and Expense Application Preparation	2.7	\$ 1,202.50
TOTAL	323.5	\$ 177,301.00

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

In re:

U.S. CONCRETE, INC, *et al.*,¹

Debtors.

Chapter 11

Case No. 10-11407 (PJW)
(Jointly Administered)

Objection Deadline: September 7, 2010 at 4:00 p.m.
Hearing Deadline: Only if Objections are Filed

**FIRST AGGREGATE MONTHLY FEE APPLICATION FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES OF
DELOITTE TAX LLP AS TAX ADVISORY SERVICE PROVIDERS TO THE
DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD OF MAY 1, 2010 THROUGH JUNE 30, 2010**

Pursuant to Sections 330 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the “Bankruptcy Rules”), Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Bankruptcy Rules”), and the Court’s “Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members,” approved on May 21, 2010, (the “Administrative Order”), Deloitte Tax LLP (hereinafter “Deloitte Tax” or “Applicant”), tax advisory service providers to the Debtors, hereby submits its First Monthly Fee Application (“Monthly Fee Application”) for Compensation and for Reimbursement of Expenses for the period from May 1, 2010 through June 30, 2010 (the “Monthly Application Period”).

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's federal tax identification number, if any, include: U.S. Concrete, Inc. (6680); Alberta Investments, Inc. (1497); Alliance Haulers, Inc (3236); American Concrete Products, Inc. (3187); Atlas Redi-Mix, LLC (3123); Atlas-Tuck Concrete, Inc. (1542); Beall Concrete Enterprises, LLC (3536); Beall Industries, Inc. (2872); Beall Investment Corporation, Inc. (9865); Beall Management, Inc. (9839); Breckenridge Ready Mix, Inc. (2482); Central Concrete Supply Co., Inc. (1859); Central Precast Concrete, Inc. (9358); Concrete Acquisition III, LLC (5638); Concrete Acquisition, Inc. (6206); Concrete XXXVI Acquisition, Inc. (6240); Eastern Concrete Materials, Inc. (1165); Hamburg Quarry Limited Liability Company (3592); Ingram Concrete, LLC (6753); Local Concrete Supply & Equipment, LLC (6597); Master Mix Concrete, LLC (0135); Master Mix, LLC (8532); MG, LLC (9279); NYC Concrete Materials, LLC (0666); Pebble Lane Associates, LLC (6520); Redi-Mix Concrete L.P. (4765); Redi-Mix GP, LLC (N/A); Redi-Mix, LLC (6751); Riverside Materials, LLC (3588); San Diego Precast Concrete, Inc. (6282); Sierra Precast, Inc. (4227); Smith Pre-Cast, Inc. (0673); Superior Concrete Materials, Inc. (6503); Titan Concrete Industries, Inc. (6374); U. S. Concrete On-Site, Inc. (0662); USC Atlantic, INC. (6002); USC Management Co., LLC (6749); USC Payroll, Inc. (0665); and USC Technologies, Inc. (6055). The location of the debtors' corporate headquarters and the debtors' service address is: 2925 Briarpark, Suite 1050, Houston, Texas 77042.

By this Monthly Fee Application, Deloitte Tax seeks an interim allowance of compensation in the amount of \$177,301.00 for a total allowance of \$177,301.00 and it seeks payment upon expiration of the requisite objection period of \$141,840.80 (80% of the allowed fees) for the Monthly Application Period. Deloitte Tax is not seeking reimbursement of any expenses for the Monthly Application Period. In support of this Monthly Fee Application, Deloitte Tax respectfully represents the following:

BACKGROUND

1. On April 29, 2010 (the “Petition Date”), the Debtors each commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code. Each Debtor continued to operate their business and manage its properties as a debtor in possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

2. The Debtor’s cases are being jointly administered for procedural purposes pursuant to Bankruptcy Rule 1015 (b).

3. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

4. On June 4, 2010, the Court approved the disclosure statement relating to the Debtors’ joint Plan of Reorganization (the “Plan”). The Debtors’ prepetition bondholders - a significant majority of which have entered into a Restructuring and Lock-Up Agreement to vote in favor of the Plan - are the only creditors impaired under the Plan.

RETENTION OF DELOITTE TAX

5. The retention of Deloitte Tax, as tax advisory service providers to the Debtors, was approved effective April 29, 2010, by this Court’s Order Authorizing the Employment and Retention of Deloitte & Touche LLP, Deloitte Financial Advisory Services LLP, And Deloitte Tax LLP Nunc Pro Tunc To The Petition Date” entered on or about June 3, 2010 (the “Retention Order”). The Retention Order authorized the Debtor to employ Deloitte Tax pursuant to an

Engagement Letter (the “Engagement Letter”), dated April 30, 2010, between Deloitte Tax and the Debtors. Pursuant to the Retention Order, Deloitte Tax was authorized to perform and to be compensated for professional services and reimbursed for actual and necessary expenses incurred on behalf of the Debtor, subject to application to this Court as set forth therein.

REQUESTED FEES AND REIMBURSEMENT OF EXPENSES, IF ANY

6. All services for which Deloitte Tax requests compensation were performed for or on behalf of the Debtors. Deloitte Tax 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 Monthly Fee Application. There is no agreement or understanding between Deloitte Tax and any nonaffiliated person for the sharing of compensation to be received for services rendered in these cases. Deloitte Tax received no retainer for the services rendered in these cases.

7. The fee statements in the Monthly Application Period are attached hereto as Exhibit A. These statements contain daily time logs describing the time spent by each professional and paraprofessional during the Monthly Application Period. To the best of Deloitte Tax’s knowledge, this Monthly Fee Application substantially complies with sections 330 of the Bankruptcy Code, the Bankruptcy Rules and the Administrative Order. Deloitte Tax’s time reports are entered and organized by the professional or paraprofessional performing the described services on a daily basis.

8. The names of the partners, principals, directors, and professionals who have rendered services in these cases during the Monthly Application Period with a more detailed identification of the actual services provided, are set forth in the attached Exhibit A.

9. The services rendered by Deloitte Tax during the Monthly Application Period can be grouped into the categories set forth below. Deloitte Tax attempted to place the services provided in the category that best related to such services. However, because certain services

may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed, by categories, are generally described below, with a more detailed identification of the actual services provided set forth on the attached Exhibit A. Exhibit A identifies the professional and paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

SUMMARY OF SERVICES PERFORMED

10. Deloitte Tax believes it appropriate to be compensated for the time spent in connection with these matters, and sets forth a brief narrative description of the services rendered for or on behalf of the Debtors and the time expended, organized by project task categories, as follows:

A. Category – General Bankruptcy Matters

11. During the Monthly Application Period, Applicant met with the Debtor, established timelines for the bankruptcy work, post emergence financial filing deadlines and discussed, researched and advised on tax issues related to both. Specific tax issues discussed in this category include: consequences of the issuance of stock in cancellation of debt, calculation of cancellation of indebtedness (“COD”) income, qualification for exclusion of COD income from taxable income, requirements to reduce tax basis and/or the amount of tax carryovers when COD income is excluded from taxable income and other issues related to the application of these issues to members of a group filing a consolidated income tax return. Deloitte Tax performed 47.5 hours in this category.

B. Category – Matters Relating to IRC Section 382

12. During the Monthly Application Period, the Applicant advised on issues relating to the compilation of stock information and performing associated calculations of cumulative ownership changes in the Debtor’s stock for purposes of applying IRC Section 382. The

Applicant discussed with the Debtor specific issues associated with the application of IRC Section 382 in the context of a bankruptcy reorganization and an ownership change triggered by terms of the reorganization plan. Deloitte Tax performed 9.7 hours in this category.

C. Category – General Tax Consulting Issues

13. During the Monthly Application Period, the Applicant advised the Debtor on issues relating to tax liens, the general bankruptcy process and its impact upon tax, and the potential for filing a tentative claim for tax refund by the carryback of a tax net operating loss. Deloitte Tax performed 7.8 hours in this category.

D. Category – Stock Basis

14. During the Monthly Application Period, the Applicant worked with Debtor to understand the historical organizational structure of the Debtor and performed work to calculate the tax basis in the stock of members of the Debtor's U.S. consolidated tax filing group. Specific issues discussed and incorporated into the calculation of tax basis in stock of members included a review of Debtor provided documents from 1998-2009 supporting changes in the historical corporate legal entity structure, the form of acquisitions of members for tax purposes and intercompany restructuring of members in post-acquisition periods. The calculations of stock basis include compilation of data from Debtor's U.S. Federal income tax returns for the years 1998-2008, as most recently filed, and 2009 in draft form. The calculations include application of Treasury Regulations Section 1.1502-32 for the calculation of annual investment adjustments to the tax basis of stock in subsidiary members. The stock basis calculations will be utilized for purposes of modeling tax attribute reduction in accordance with Treasury Regulation Section 1.1502-28. Deloitte Tax performed 181.8 hours in this category.

E. Category – Tax Basis of Assets

15. During the Monthly Application Period, the Applicant worked with Debtor to review company provided records of inside tax basis of assets owned by each subsidiary member

and understand differences in legal entity structure versus trial balance structure relevant to performing the calculation of inside tax basis on a company-by-company approach. The Applicant discussed with Debtor assumptions made regarding the tax basis in specific asset classes consistent with the categories of assets utilized for tax purchase price allocation in accordance with IRC Section 1060, tax attribute reduction ordering rules pursuant to IRC Section 1017, and the Debtor's Application of ASC740 for financial accounting purposes. The inside tax basis calculations will be utilized for purposes of modeling tax attribute reduction in accordance with Treasury Regulation Section 1.1502-28. Deloitte Tax performed 39.4 hours in this category.

F. Category - Modeling

16. During the Monthly Application Period, the Applicant began the preparation of a model that will assist in the calculation of required tax attribute reduction in the tax basis of stock and assets of members of the Debtor's U.S. consolidated tax filing group. The model is designed to perform calculations of tax attribute reduction pursuant to IRC Sections 108 and 1017, and Treasury Regulation Section 1.1502-28, utilizing different elective alternatives. Deloitte Tax performed 28.7 hours in this category.

G. Category – Fresh Start Accounting and Administrative Matters

18. During the Monthly Application Period, the Applicant discussed with the Debtor the timeline, key dates and data requirements for preparing information in connection with the Debtor's implementation of Fresh Start Accounting upon emergence from the bankruptcy proceeding and the calculation of associated tax accounting balances consistent with ASC740. Deloitte Tax performed 9.0 hours in this category.

19. The nature of work performed by these persons is fully set forth in Exhibit A attached hereto. These are typical hourly rates for work of this character. The reasonable value of the services rendered by Deloitte Tax for the Debtors during the Monthly Application Period

is \$177,301.00.

17. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by Deloitte Tax 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 other than in a case under the Bankruptcy Code. Moreover, Deloitte Tax has reviewed the requirements of Del Bankr. LR 2016-2 and the Administrative Order and believes that this Monthly Fee Application substantially complies with such Rule and Order.

WHEREFORE, Deloitte Tax respectfully requests that, for the period May 1, 2010, through June 30, 2010, an allowance be made to Deloitte Tax for compensation in the amount of \$177,301.00 plus reimbursement of expenses in the amount of \$0 for a total payment of \$177,301.00 and payment of \$141,840.80 (80% of the allowed fees) for a total payment of \$142,016.16, and for such other and further relief as this Court may deem just and proper.

DATED: August 10, 2010

Respectfully submitted,
DELOITTE TAX LLP

By: /s/ David Nockolds
Partner
1111 Bagby St., Ste 4500
Houston, TX 77002
713-982-4813

VERIFICATION

STATE OF TEXAS :
:
COUNTY OF HARRIS :

David Nockolds, after being duly sworn according to law, deposes and says:

1. I am a Partner in the applicant firm, Deloitte Tax LLP.
2. I am the Engagement Partner for the professional services rendered by Deloitte Tax LLP as tax service providers to the Debtors U.S. Concrete, Inc. and am familiar with the work performed on behalf of the Debtors by the engagement team.
3. I have reviewed the foregoing May 1, 2010 – June 30, 2010 Aggregate Monthly Fee Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.



David Nockolds

SWORN TO AND SUBSCRIBED before me this 10TH day of August, 2010.



Notary Public, State of Texas
My Commission Expires: 2/12/13

