

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

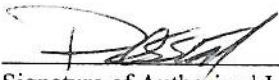
In re: Building Materials Holding Corporation, *et al.*
Debtor

Case No. 09-12074 (KJC)
Date of Confirmation: December 17, 2009
Effective Date of Plan: January 4, 2010
Reporting Period: Quarter Ending December 31, 2010

CHAPTER 11 POST-CONFIRMATION QUARTERLY REPORT
File with Court and submit copy to United States Trustee within 30 days after end of the quarter.

REQUIRED DOCUMENTS	Document Attached	Explanation Attached	Affidavit/Supplement Attached
Schedule of Cash Receipts and Disbursements	X		
Bank Reconciliation (or copies of debtor's bank reconciliations)		X	
Balance Sheet	X		

I declare under penalty of perjury (28 U.S.C. Section 1746) that the foregoing post-confirmation quarterly report and the attached documents are true and correct to the best of my knowledge and belief.



Signature of Authorized Individual*

1-25-11

Date

PAUL S. STREET

Printed Name of Authorized Individual

Chief Administrative Officer

Title of Authorized Individual

CONTENTS

- I. Schedule of Cash Receipts and Disbursements
- II. Disbursement Summary by Legal Entity
- III. Book Balance Detail for Cash Accounts
- IV. Balance Sheet - December 31, 2010

1. Background and Basis of Presentation

On December 17, 2009, the United States Bankruptcy Court for the District of Delaware (the "Court") entered an order confirming the chapter 11 plan of reorganization (the "Plan") of Building Materials Holding Corporation and its affiliated debtor subsidiaries (collectively, the "Debtor Entities"). On January 4, 2010 (the "Effective Date"), the Plan became effective.

The information contained in the Post-Confirmation Quarterly Report is provided to fulfill reporting requirements set forth by the Office of the United States Trustee. All information contained herein is unaudited and subject to future adjustment.

Building Materials Holding Corporation et al.
I. Schedule of Cash Receipts and Disbursements for the period 10/1/2010 to 12/31/2010
(\$ in 000's - unaudited)

	Building Materials Holding Corporation	BMC West Corporation	SelectBuild Construction, Inc.	SelectBuild Northern California, Inc.	Illinois Framing, Inc.	C Construction, Inc.
	09-12074	09-12075	09-12076	09-12077	09-12078	09-12079
Receipts and Disbursements						
Receipts						
Cash receipts from customers	\$ -	\$ 124,489	\$ -	\$ 9,836	\$ 40	\$ 1
Loan funding	-	-	-	-	-	-
Intercompany transfer	20,211	(11,232)	(242)	(6,088)	(33)	123
Other cash receipts	846	1,095	301	-	-	-
Subtotal - receipts	21,057	114,352	59	3,748	7	124
Operating Disbursements						
Employee related	8,637	20,756	-	2,757	-	(3)
Trade purchases	-	79,544	-	676	-	(1)
Capital expenditures	42	167	-	-	-	-
Other	9,444	14,494	89	323	7	85
	18,123	114,961	89	3,756	7	81
Restructuring Disbursements						
Professional	270	-	-	-	-	-
Other	-	-	-	-	-	-
	270	-	-	-	-	-
Financing						
Principal payments	-	-	-	-	-	-
Transfer to Collateral Account(s)	-	-	-	-	-	-
Bank interest/fees	1,318	-	-	-	-	-
Other	-	-	-	-	-	-
	1,318	-	-	-	-	-
Other disbursements						
	-	-	-	-	-	-
Subtotal - disbursements	19,711	114,961	89	3,756	7	81
Net Cash Generated (Used)	\$ 1,346	\$ (609)	\$ (30)	\$ (8)	\$ -	\$ 43

Building Materials Holding Corporation et al.

I. Schedule of Cash Receipts and Disbursements for the period 10/1/2010 to 12/31/2010

(\$ in 000's - unaudited)

	TWF Construction, Inc.	H.N.R. Framing Systems, Inc.	SelectBuild Southern California, Inc.	SelectBuild Nevada, Inc.	SelectBuild Arizona, LLC	SelectBuild Illinois, LLC
	09-12080	09-12081	09-12082	09-12083	09-12084	09-12085
Receipts and Disbursements						
Receipts						
Cash receipts from customers	\$ 4,764	\$ 5,633	\$ -	\$ 7,169	\$ 247	\$ 112
Loan funding	-	-	-	-	-	-
Intercompany transfer	(319)	(1,774)	37	(416)	(173)	(94)
Other cash receipts	-	-	-	-	-	-
Subtotal - receipts	4,445	3,859	37	6,753	74	18
Operating Disbursements						
Employee related	1,904	976	-	2,334	24	-
Trade purchases	1,777	1,834	-	3,196	18	-
Capital expenditures	-	-	-	-	-	-
Other	600	197	37	860	226	5
	4,281	3,007	37	6,390	268	5
Restructuring Disbursements						
Professional	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
Financing						
Principal payments	-	-	-	-	-	-
Transfer to Collateral Account(s)	-	-	-	-	-	-
Bank interest/fees	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
Other disbursements						
	-	-	-	-	-	-
Subtotal - disbursements	4,281	3,007	37	6,390	268	5
Net Cash Generated (Used)	\$ 164	\$ 852	\$ -	\$ 363	\$ (194)	\$ 13

Building Materials Holding Corporation et al.

II. Disbursements by Legal Entity for the period of 10/1/2010 to 12/31/2010

(\$ in 000's - unaudited)

<u>Legal Entity</u>	<u>Case Number</u>	<u>10/1/10 to 12/31/10</u>
Building Materials Holding Corporation	09-12074	\$ 19,711
BMC West Corporation	09-12075	114,961
SelectBuild Construction, Inc.	09-12076	89
SelectBuild Northern California, Inc.	09-12077	3,756
Illinois Framing, Inc.	09-12078	7
C Construction, Inc.	09-12079	81
TWF Construction, Inc.	09-12080	4,281
H.N.R. Framing Systems, Inc.	09-12081	3,007
SelectBuild Southern California, Inc.	09-12082	37
SelectBuild Nevada, Inc.	09-12083	6,390
SelectBuild Arizona, LLC	09-12084	268
SelectBuild Illinois, LLC	09-12085	5
Total Debtor Disbursements		<u>\$ 152,593</u>

Building Materials Holding Corporation et al.
 III. Book Balance Cash Listing & Bank Reconciliation as of 12/31/2010
 (\$ in 000's - unaudited)

Case Number	Legal Entity	Institution	Account Name	Account Number	12/31/10 Book Balance ¹
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - Short-term Money Market Investments	12662417	\$ -
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - Building Materials Holding Corporation (LC Cash Collateral Acct)	4121-914212	-
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - Concentration	4518-014824	25,033
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - BMHC Cigna Benefit Plan	412-1824429	-
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - Corporation (Co. 99) - General	412-1339584	(117)
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - Corporation (Co. 99) - AP	960-0080313	(15)
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - Corporation (Co. 99) - Payroll	960-0080328	(10)
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - BMC Insurance	960-0092816	(2)
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	Collateral Account for WFFH, As Agent	4121-998645	13,259
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	Unsecured Cash Distribution Account	4122-012768	1,619
09-12075	BMC West Corporation	First National Bank	BMC West Depository - Abilene Lumber	2600199401	88
09-12075	BMC West Corporation	Wells Fargo Bank	Certificate of Deposit - BMC West Corp - DBA Carson Bldg Supply or Nevada Dept of Taxation	040-1360714	53
09-12075	BMC West Corporation	Wells Fargo Bank	BMCW - Corporation (Co. 10) - General	4588-533182	160
09-12075	BMC West Corporation	Wells Fargo Bank	BMCW - Corporation (Co. 10) - ACH	4945-051712	-
09-12075	BMC West Corporation	Wells Fargo Bank	BMCW - Corporation (Co. 10) - Payroll	4759-608268	(213)
09-12075	BMC West Corporation	Wells Fargo Bank	BMCW - Corporation - Returns	4187-515523	-
09-12075	BMC West Corporation	Wells Fargo Bank	BMCW - Depository	4375-671781	96 ²
09-12075	BMC West Corporation	Wells Fargo Bank	BMCW - Electronic Receipts	4030-005185	-
09-12075	BMC West Corporation	Wells Fargo Bank	BMCW - Corporation (Co. 10) - AP	9600-089749	(2,291)
09-12076	SelectBuild Construction, Inc.	JPMorgan Chase	Cigna Account	475-737318	406
09-12077	SelectBuild Northern California, Inc.	Wells Fargo Bank	SB - SelectBuild - Corporation (Co. 90) - General	412-1232698	(37)
09-12079	C Construction, Inc.	Wells Fargo Bank	SB - SelectBuild Northern California, Inc. - Payroll	9600-110628	(90)
09-12080	TWF Construction, Inc.	Wells Fargo Bank	SB - C Construction Inc. - Payroll	9600-110934	5
09-12081	H.N.R. Framing Systems, Inc.	Wells Fargo Bank	SB - TWF Construction, Inc. - Payroll	9600-110987	(45)
09-12083	SelectBuild Nevada, Inc.	Wells Fargo Bank	SB - HNR Framing Systems, Inc. - Payroll	9600-060474	(27)
09-12084	SelectBuild Arizona, LLC	Wells Fargo Bank	SB - SelectBuild Nevada - Las Vegas Payroll	9600191134	(91)
09-12084	SelectBuild Arizona, LLC	Wells Fargo Bank	SB - Riggs Plumbing LLC - AP	960-0108678	-
09-12084	SelectBuild Arizona, LLC	Wells Fargo Bank	SB - SelectBuild Arizona, LLC - Payroll	9600-110949	(2)

¹ All balances are in US dollars.

² Of the total balance, \$(68) is a balance for SelectBuild Northern California, Inc., \$(48) is a balance for TWF Construction, Inc. and \$(38) is a balance for SelectBuild Nevada, Inc. These companies occasionally utilize the BMC West depository account. The remainder of the balance is related to BMC West.

Building Materials Holding Corporation et al.
IV. Balance Sheet as of 12/31/2010
(\$ in 000's - unaudited)

	Building Materials Holding Corporation	BMC West Corporation	SelectBuild Construction, Inc.	SelectBuild Northern California, Inc.	Illinois Framing, Inc.	C Construction, Inc.
	09-12074	09-12075	09-12076	09-12077	09-12078	09-12079
ASSETS:						
Cash and cash equivalents	\$ 39,767	\$ (824)	\$ (38)	\$ (158)	\$ -	\$ 5
Receivables, net of allowances	168	42,999	-	3,954	-	160
Inventory	-	47,525	-	677	-	-
Unbilled receivables	-	2,147	-	1,108	-	-
Income tax receivable	75	-	-	-	-	-
Prepaid expenses and other	416	465	-	14	-	-
Current assets	40,426	92,312	(38)	5,595	-	165
Property and equipment						
Land	-	35,744	-	-	-	-
Buildings and improvements	39	57,801	-	3	-	-
Equipment	4,694	28,271	-	660	-	11
Construction in progress	369	116	-	-	-	-
Accumulated depreciation	(2,473)	(9,641)	-	(191)	-	(8)
Assets held for sale	-	17,841	-	-	-	-
Deferred loan costs	2,195	-	-	-	-	-
Other long-term assets	910	636	40	38	-	-
Other intangibles, net	3,928	-	-	-	-	-
Total assets	\$ 50,088	\$ 223,080	\$ 2	\$ 6,105	\$ -	\$ 168

Building Materials Holding Corporation et al.
IV. Balance Sheet as of 12/31/2010
(\$ in 000's - unaudited)

	TWF Construction, Inc.	H.N.R. Framing Systems, Inc.	SelectBuild Southern California, Inc.	SelectBuild Nevada, Inc.	SelectBuild Arizona, LLC	SelectBuild Illinois, LLC
	09-12080	09-12081	09-12082	09-12083	09-12084	09-12085
ASSETS:						
Cash and cash equivalents	\$ (79) \$	(22) \$	-	\$	(137) \$	(2) \$
Receivables, net of allowances	1,532	1,158	-	1,989	155	-
Inventory	1,335	182	-	(77)	-	-
Unbilled receivables	967	975	-	1,488	-	-
Income tax receivable	-	-	-	-	-	-
Prepaid expenses and other	72	9	-	105	-	-
Current assets	3,827	2,302	-	3,368	153	-
Property and equipment						
Land	-	-	-	-	-	-
Buildings and improvements	125	13	-	121	-	-
Equipment	1,677	437	1	2,091	40	-
Construction in progress	-	-	-	-	-	-
Accumulated depreciation	(403)	(121)	(1)	(948)	(15)	-
Assets held for sale	-	-	2,350	5,659	4,946	-
Deferred loan costs	-	-	-	-	-	-
Other long-term assets	87	24	-	43	-	-
Other intangibles, net	-	-	-	-	-	-
Total assets	\$ 5,313 \$	2,655 \$	2,350 \$	10,334 \$	5,124 \$	-

Building Materials Holding Corporation et al.
IV. Balance Sheet as of 12/31/2010
(\$ in 000's - unaudited)

	Building Materials Holding Corporation	BMC West Corporation	SelectBuild Construction, Inc.	SelectBuild Northern California, Inc.	Illinois Framing, C Construction, Inc.	
	09-12074	09-12075	09-12076	09-12077	09-12078	09-12079
LIABILITIES:						
Liabilities not subject to compromise						
Accounts payable	\$ 145	\$ 15,472	\$ 100	\$ 161	\$ -	\$ -
Accrued compensation	589	4,407	-	220	-	-
Insurance deductible reserves	26,445	1,020	-	-	-	-
Other accrued liabilities	11,898	6,665	-	69	-	210
Billings in excess of costs and estimated earnings	-	649	-	228	-	-
Long-term debt	123,427	868	-	-	-	-
Total liabilities not subject to compromise	162,504	29,081	100	678	-	210
Liabilities subject to compromise						
Accounts payable	-	626	-	11	-	26
Accrued compensation	-	-	-	-	-	-
Other accrued liabilities	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-
Other long-term liabilities	-	-	-	-	-	-
Total liabilities subject to compromise	-	626	-	11	-	26
Total liabilities	162,504	29,707	100	689	-	236
(DEFICIT) EQUITY:						
Intercompany and partnership equity						
Common shares	(226,964)	198,613	(239)	6,759	-	552
Additional paid-in capital	74	-	-	-	-	-
Treasury stock at cost	160,715	-	-	-	-	-
Deferred compensation common shares obligation	(114)	-	-	-	-	-
Deferred compensation common shares	-	-	-	-	-	-
Estimated fresh start adjustments	-	-	-	-	-	-
Accumulated deficit	(46,127)	(5,240)	141	(1,343)	-	(620)
Accumulated other comprehensive loss, net	-	-	-	-	-	-
Shareholders' (deficit) equity	(112,416)	193,373	(98)	5,416	-	(68)
Noncontrolling interests	-	-	-	-	-	-
Total (deficit) equity	(112,416)	193,373	(98)	5,416	-	(68)
Total liabilities & (deficit) equity	\$ 50,088	\$ 223,080	\$ 2	\$ 6,105	\$ -	\$ 168

Building Materials Holding Corporation et al.
IV. Balance Sheet as of 12/31/2010
(\$ in 000's - unaudited)

	TWF Construction, Inc.	H.N.R. Framing Systems, Inc.	SelectBuild Southern California, Inc.	SelectBuild Nevada, Inc.	SelectBuild Arizona, LLC	SelectBuild Illinois, LLC
	09-12080	09-12081	09-12082	09-12083	09-12084	09-12085
LIABILITIES:						
Liabilities not subject to compromise						
Accounts payable	\$ 268	\$ 904	\$ 17	\$ 1,112	\$ 4	\$ 3
Accrued compensation	100	134	-	865	-	-
Insurance deductible reserves	-	-	-	-	-	-
Other accrued liabilities	93	37	19	837	591	-
Billings in excess of costs and estimated earnings	7	2	-	235	-	-
Long-term debt	-	-	-	-	-	-
Total liabilities not subject to compromise	468	1,077	36	3,049	595	3
Liabilities subject to compromise						
Accounts payable	37	1	-	27	8	5
Accrued compensation	-	-	-	-	-	-
Other accrued liabilities	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-
Other long-term liabilities	-	-	-	-	-	-
Total liabilities subject to compromise	37	1	-	27	8	5
Total liabilities	505	1,078	36	3,076	603	8
(DEFICIT) EQUITY:						
Intercompany and partnership equity						
Common shares	5,886	1,543	2,352	7,511	3,627	360
Additional paid-in capital	-	-	-	-	-	-
Treasury stock at cost	-	-	-	-	-	-
Deferred compensation common shares obligation	-	-	-	-	-	-
Deferred compensation common shares	-	-	-	-	-	-
Estimated fresh start adjustments	-	-	-	-	-	-
Accumulated deficit	(1,078)	34	(38)	(253)	894	(368)
Accumulated other comprehensive loss, net	-	-	-	-	-	-
Shareholders' (deficit) equity	4,808	1,577	2,314	7,258	4,521	(8)
Noncontrolling interests	-	-	-	-	-	-
Total (deficit) equity	4,808	1,577	2,314	7,258	4,521	(8)
Total liabilities & (deficit) equity	\$ 5,313	\$ 2,655	\$ 2,350	\$ 10,334	\$ 5,124	\$ -

773
-
-
-
-

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

In re:

BUILDING MATERIALS HOLDING
CORPORATION, *et al.*,¹

Reorganized Debtors.

Chapter 11

Case No. 09-12074 (KJC)

Jointly Administered

AFFIDAVIT OF SERVICE

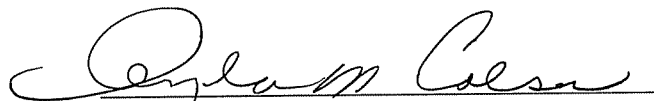
STATE OF DELAWARE)
) SS
NEW CASTLE COUNTY)

Casey S. Cathcart, being duly sworn according to law, deposes and says that she is employed by the law firm of Young Conaway Stargatt & Taylor, LLP, co-counsel to the above-captioned Reorganized Debtors, and that on January 26, 2011, she caused a copy of the **Post-Confirmation Quarterly Report for the Quarter Ending December 31, 2010** to be served via Hand Delivery upon the following party:

Joseph J. McMahon, Jr., Esq.
Office of the United States Trustee
844 King Street, Suite 2313
Lock Box 35
Wilmington, DE 19801


Casey S. Cathcart

SWORN TO AND SUBSCRIBED before me this 26th day of January, 2011.



Notary Public

My Commission Expires:

ANGELA M. COLSON

NOTARY PUBLIC

STATE OF DELAWARE

My commission expires Aug. 31, 2011

¹ The Reorganized Debtors, along with the last four digits of each Reorganized 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 Reorganized Debtors is 720 Park Boulevard, Suite 200, Boise, Idaho 83712.