

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 March 31, 2011

**CHAPTER 11 POST-CONFIRMATION QUARTERLY REPORT**

File with Court and submit copy to United States Trustee within 30 days after end of the quarter.

<b>REQUIRED DOCUMENTS</b>	<b>Document Attached</b>	<b>Explanation Attached</b>	<b>Affidavit/Supplement Attached</b>
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\*

**PAUL S. STREET**  
Chief Administrative Officer  
\_\_\_\_\_  
Printed Name of Authorized Individual

4-22-11  
\_\_\_\_\_  
Date

Chief Administrative Officer  
\_\_\_\_\_  
Title of Authorized Individual

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- II. Disbursement Summary by Legal Entity
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## 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 1/1/2011 to 3/31/2011  
(\$ in 000's - unaudited)

	Building Materials Holding Corporation	BMC West Corporation	SelectBuild Construction, Inc.	SelectBuild Northern California, Inc.	Illinois Framing, Inc.	C Construction, Inc.
	<u>09-12074</u>	<u>09-12075</u>	<u>09-12076</u>	<u>09-12077</u>	<u>09-12078</u>	<u>09-12079</u>
<b>Receipts and Disbursements</b>						
<b>Receipts</b>						
Cash receipts from customers	\$ -	\$ 106,170	\$ -	\$ 8,404	\$ 43	\$ 1
Loan funding	-	-	-	-	-	-
Intercompany transfer	(871)	5,336	(403)	(4,911)	(38)	(4)
Other cash receipts	409	2,000	440	-	-	-
Subtotal - receipts	(462)	113,506	37	3,493	5	(3)
<b>Operating Disbursements</b>						
Employee related	8,307	18,233	-	2,526	-	-
Trade purchases	39	82,051	-	528	-	2
Capital expenditures	559	341	-	(4)	-	-
Other	11,560	13,272	-	288	5	3
	20,465	113,897	-	3,338	5	5
<b>Restructuring Disbursements</b>						
Professional	290	-	-	-	-	-
Other	-	-	-	-	-	-
	290	-	-	-	-	-
<b>Financing</b>						
Principal payments	-	-	-	-	-	-
Transfer to Collateral Account(s)	-	-	-	-	-	-
Bank interest/fees	1,176	-	-	-	-	-
Other	-	-	-	-	-	-
	1,176	-	-	-	-	-
<b>Other disbursements</b>						
	-	-	-	-	-	-
<b>Subtotal - disbursements</b>	21,931	113,897	-	3,338	5	5
<b>Net Cash Generated (Used)</b>	\$ (22,393)	\$ (391)	\$ 37	\$ 155	\$ -	\$ (8)

Building Materials Holding Corporation et al.  
 I. Schedule of Cash Receipts and Disbursements for the period 1/1/2011 to 3/31/2011  
 (\$ 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
<b>Receipts and Disbursements</b>						
<b>Receipts</b>						
Cash receipts from customers	\$ 4,947	\$ 2,445	\$ -	\$ 8,448	\$ 100	\$ 28
Loan funding	-	-	-	-	-	-
Intercompany transfer	526	(308)	41	681	(27)	(22)
Other cash receipts	-	-	-	-	-	-
Subtotal - receipts	5,473	2,137	41	9,129	73	6
<b>Operating Disbursements</b>						
Employee related	2,040	1,085	-	3,298	7	-
Trade purchases	2,975	942	-	4,783	(11)	-
Capital expenditures	-	-	-	42	-	-
Other	379	100	41	872	77	6
	5,394	2,127	41	8,995	73	6
<b>Restructuring Disbursements</b>						
Professional	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Financing</b>						
Principal payments	-	-	-	-	-	-
Transfer to Collateral Account(s)	-	-	-	-	-	-
Bank interest/fees	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Other disbursements</b>						
	-	-	-	-	-	-
<b>Subtotal - disbursements</b>	5,394	2,127	41	8,995	73	6
<b>Net Cash Generated (Used)</b>	\$ 79	\$ 10	\$ -	\$ 134	\$ -	\$ -

**Building Materials Holding Corporation et al.**  
**II. Disbursements by Legal Entity for the period of 1/1/2011 to 3/31/2011**  
 (\$ in 000's - unaudited)

<u>Legal Entity</u>	<u>Case Number</u>	<u>1/1/11 to 3/31/11</u>
Building Materials Holding Corporation	09-12074	\$ 21,931
BMC West Corporation	09-12075	113,897
SelectBuild Construction, Inc.	09-12076	-
SelectBuild Northern California, Inc.	09-12077	3,338
Illinois Framing, Inc.	09-12078	5
C Construction, Inc.	09-12079	5
TWF Construction, Inc.	09-12080	5,394
H.N.R. Framing Systems, Inc.	09-12081	2,127
SelectBuild Southern California, Inc.	09-12082	41
SelectBuild Nevada, Inc.	09-12083	8,995
SelectBuild Arizona, LLC	09-12084	73
SelectBuild Illinois, LLC	09-12085	6
<b>Total Debtor Disbursements</b>		<b>\$ 155,812</b>

Building Materials Holding Corporation et al.  
 III. Book Balance Cash Listing & Bank Reconciliation as of 3/31/2011  
 (\$ in 000's - unaudited)

Case Number	Legal Entity	Institution	Account Name	Account Number	3/31/11 Book Balance <sup>1</sup>
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	2,533
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - BMHC Sigma Benefit Plan	412-1824429	-
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - Corporation (Co. 99) - General	412-1339584	6
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - Corporation (Co. 99) - A/P	960-0080313	(13)
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - Corporation (Co. 99) - Payroll	960-0080328	-
09-12074	Building Materials Holding Corporation	Wells Fargo Bank	BMHC - BMC Insurance	960-0092916	(25)
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	1,615
09-12075	BMC West Corporation	First National Bank	BMC West Depository - Abilene Lumber	2600199401	97
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	(94)
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	(161)
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	992 <sup>2</sup>
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) - A/P	9600-089749	(3,814)
09-12075	BMC West Corporation	JPMorgan Chase	Cigna Account	475-737318	696
09-12076	SelectBuild Construction, Inc.	Wells Fargo Bank	SB - SelectBuild - Corporation (Co. 90) - General	412-1232698	-
09-12077	SelectBuild Northern California, Inc.	Wells Fargo Bank	SB - SelectBuild Northern California, Inc. - Payroll	9600-110628	(4)
09-12079	C Construction, Inc.	Wells Fargo Bank	SB - C Construction Inc. - Payroll	9600-110934	(2)
09-12080	TWF Construction, Inc.	Wells Fargo Bank	SB - TWF Construction, Inc. - Payroll	9600-110987	(2)
09-12081	H.N.R. Framing Systems, Inc.	Wells Fargo Bank	SB - HNR Framing Systems, Inc. - Payroll	9600-060474	(3)
09-12083	SelectBuild Nevada, Inc.	Wells Fargo Bank	SB - SelectBuild Nevada - Las Vegas Payroll	9600191134	(4)
09-12084	SelectBuild Arizona, LLC	Wells Fargo Bank	SB - SelectBuild Arizona, LLC - Payroll	9600-110949	(2)

<sup>1</sup> All balances are in US dollars.

<sup>2</sup> Of the total balance, \$(15) is a balance for SelectBuild Northern California, Inc. This company 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 3/31/2011  
 (\$ 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
<b>ASSETS:</b>						
Cash and cash equivalents	\$ 17,375	\$ (1,215)	\$ -	\$ (4)	\$ -	\$ (2)
Receivables, net of allowances	272	51,389	-	3,994	-	-
Inventory	-	56,926	-	1,095	-	-
Unbilled receivables	-	2,052	-	1,023	-	-
Income tax receivable	-	-	-	-	-	-
Prepaid expenses and other	1,577	256	-	14	-	-
<b>Current assets</b>	<b>19,224</b>	<b>109,408</b>	<b>-</b>	<b>6,122</b>	<b>-</b>	<b>(2)</b>
Property and equipment						
Land	-	35,744	-	-	-	-
Buildings and improvements	39	57,979	-	3	-	-
Equipment	5,186	17,455	-	533	-	9
Leased equipment	34	11,899	-	123	-	-
Construction in progress	360	149	-	-	-	-
Accumulated depreciation	(2,997)	(15,037)	-	(262)	-	(9)
Assets held for sale	-	17,841	-	-	-	-
Deferred loan costs	1,920	-	-	-	-	-
Other long-term assets	4,270	635	40	-	-	-
Other intangibles, net	3,601	-	-	-	-	-
<b>Total assets</b>	<b>\$ 31,637</b>	<b>\$ 236,073</b>	<b>\$ 40</b>	<b>\$ 6,557</b>	<b>\$ -</b>	<b>\$ (2)</b>



Building Materials Holding Corporation et al.  
 IV. Balance Sheet as of 3/31/2011  
 (\$ 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
<b>ASSETS:</b>						
Cash and cash equivalents	\$ -	(12)	\$ -	\$ (4)	(2)	\$ -
Receivables, net of allowances	1,153	1,172	-	2,371	64	-
Inventory	2,528	91	-	506	-	-
Unbilled receivables	1,861	751	-	869	-	-
Income tax receivable	-	-	-	-	-	-
Prepaid expenses and other	72	9	-	67	-	-
<b>Current assets</b>	<b>5,614</b>	<b>2,011</b>	-	<b>3,809</b>	<b>62</b>	-
Property and equipment						
Land	-	-	-	-	-	-
Buildings and improvements	125	13	-	121	-	-
Equipment	1,571	424	-	2,072	31	-
Leased equipment	117	9	-	47	-	-
Construction in progress	-	-	-	-	-	-
Accumulated depreciation	(547)	(145)	-	(1,103)	(7)	-
Assets held for sale	-	-	2,350	5,659	4,946	-
Deferred loan costs	-	-	-	-	-	-
Other long-term assets	88	24	-	43	-	-
Other intangibles, net	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 6,968</b>	<b>\$ 2,336</b>	<b>\$ 2,350</b>	<b>\$ 10,648</b>	<b>\$ 5,032</b>	<b>\$ -</b>

Building Materials Holding Corporation et al.  
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 (\$ 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
<b>LIABILITIES:</b>						
Liabilities not subject to compromise						
Accounts payable	\$ 365	\$ 24,994	\$ 100	\$ 63	\$ -	\$ 5
Accrued compensation	636	4,592	-	126	-	-
Insurance deductible reserves	25,559	926	-	-	-	-
Other accrued liabilities	3,113	5,760	-	245	-	104
Billings in excess of costs and estimated earnings	-	1,076	-	718	-	-
Interest payable on subordinate term note	10,744	-	-	-	-	-
Long-term debt	122,539	854	-	-	-	-
<b>Total liabilities not subject to compromise</b>	<b>162,956</b>	<b>38,202</b>	<b>100</b>	<b>1,152</b>	<b>-</b>	<b>109</b>
Liabilities subject to compromise						
Accounts payable	-	382	-	11	-	25
Accrued compensation	-	-	-	-	-	-
Other accrued liabilities	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-
Other long-term liabilities	-	-	-	-	-	-
<b>Total liabilities subject to compromise</b>	<b>-</b>	<b>382</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>25</b>
<b>Total liabilities</b>	<b>162,956</b>	<b>38,584</b>	<b>100</b>	<b>1,163</b>	<b>-</b>	<b>134</b>
<b>(DEFICIT) EQUITY:</b>						
Intercompany and partnership equity	(237,896)	206,291	(201)	7,633	-	351
Common shares	74	-	-	-	-	-
Additional paid-in capital	161,848	-	-	-	-	-
Treasury stock at cost	(542)	-	-	-	-	-
Retained earnings	(54,803)	(8,802)	141	(2,239)	-	(487)
<b>Shareholders' (deficit) equity</b>	<b>(131,319)</b>	<b>197,489</b>	<b>(60)</b>	<b>5,394</b>	<b>-</b>	<b>(136)</b>
Noncontrolling interests	-	-	-	-	-	-
<b>Total (deficit) equity</b>	<b>(131,319)</b>	<b>197,489</b>	<b>(60)</b>	<b>5,394</b>	<b>-</b>	<b>(136)</b>
<b>Total liabilities &amp; (deficit) equity</b>	<b>\$ 31,637</b>	<b>\$ 236,073</b>	<b>\$ 40</b>	<b>\$ 6,557</b>	<b>\$ -</b>	<b>\$ (2)</b>

Building Materials Holding Corporation et al.  
 IV. Balance Sheet as of 3/31/2011  
 (\$ 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
<b>LIABILITIES:</b>						
<b>Liabilities not subject to compromise</b>						
Accounts payable	\$ 977	\$ 629	\$ -	\$ 1,148	\$ 3	\$ -
Accrued compensation	121	36	-	178	-	-
Insurance deductible reserves	-	-	-	-	-	-
Other accrued liabilities	80	53	37	1,005	619	-
Billings in excess of costs and estimated earnings	266	44	-	450	-	-
Interest payable on subordinate term note	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-
<b>Total liabilities not subject to compromise</b>	<b>1,444</b>	<b>762</b>	<b>37</b>	<b>2,781</b>	<b>622</b>	<b>-</b>
<b>Liabilities subject to compromise</b>						
Accounts payable	5	1	-	22	21	5
Accrued compensation	-	-	-	-	-	-
Other accrued liabilities	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-
Other long-term liabilities	-	-	-	-	-	-
<b>Total liabilities subject to compromise</b>	<b>5</b>	<b>1</b>	<b>-</b>	<b>22</b>	<b>21</b>	<b>5</b>
<b>Total liabilities</b>	<b>1,449</b>	<b>763</b>	<b>37</b>	<b>2,803</b>	<b>643</b>	<b>5</b>
<b>(DEFICIT) EQUITY:</b>						
Intercompany and partnership equity	7,122	1,926	2,318	8,595	3,609	252
Common shares	-	-	-	-	-	-
Additional paid-in capital	-	-	-	-	-	-
Treasury stock at cost	-	-	-	-	-	-
Retained earnings	(1,603)	(353)	(5)	(750)	780	(257)
<b>Shareholders' (deficit) equity</b>	<b>5,519</b>	<b>1,573</b>	<b>2,313</b>	<b>7,845</b>	<b>4,389</b>	<b>(5)</b>
Noncontrolling interests	-	-	-	-	-	-
<b>Total (deficit) equity</b>	<b>5,519</b>	<b>1,573</b>	<b>2,313</b>	<b>7,845</b>	<b>4,389</b>	<b>(5)</b>
<b>Total liabilities &amp; (deficit) equity</b>	<b>\$ 6,968</b>	<b>\$ 2,336</b>	<b>\$ 2,350</b>	<b>\$ 10,648</b>	<b>\$ 5,032</b>	<b>\$ -</b>

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

In re:

BUILDING MATERIALS HOLDING  
CORPORATION, *et al.*,<sup>1</sup>

Reorganized Debtors.

Chapter 11

Case No. 09-12074 (KJC)


Jointly Administered

**AFFIDAVIT OF SERVICE**

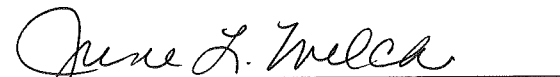
STATE OF DELAWARE    )  
                                  ) SS  
NEW CASTLE COUNTY    )

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 April 25, 2011, she caused a copy of the **Post-Confirmation Quarterly Report for the Quarter Ending March 31, 2011** to be served via Hand Delivery upon the following party:

Joseph J. McMahan, 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 25th day of April, 2011.



Notary Public

My Commission Expires:

**JUNE L. WELCH**

**NOTARY PUBLIC**

**STATE OF DELAWARE**

My commission expires Aug. 23, 2011

<sup>1</sup> 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.