

BOISE INC.
Form 10-Q/A
October 24, 2011

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549
FORM 10-Q/A
Amendment No. 1

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934

For the quarterly period ended June 30, 2011

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934

For the transition period from to

1111 West Jefferson Street, Suite 200

Boise, Idaho 83702-5388

(Address of principal executive offices) (Zip code)

(208) 384-7000

(Registrants' telephone number, including area code)

| Commission File Number | Exact Name of Registrant as Specified in Its Charter | I.R.S. Employer Identification No. | State or Other Jurisdiction of Incorporation or Organization |
|---------------------------|---|---------------------------------------|---|
| 001-33541 | Boise Inc. | 20-8356960 | Delaware |
| 333-166926-04 | BZ Intermediate Holdings LLC | 27-1197223 | Delaware |

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Boise Inc. Yes No

BZ Intermediate Holdings LLC Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Boise Inc. Yes No

BZ Intermediate Holdings LLC Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act:

| | | | | |
|------------|---|--------------------------|---------------------------|-------------------------------------|
| Boise Inc. | Large accelerated filer | <input type="checkbox"/> | Accelerated filer | <input checked="" type="checkbox"/> |
| | Non-accelerated filer | <input type="checkbox"/> | Smaller reporting company | <input type="checkbox"/> |
| | (Do not check if smaller reporting company) | | | |

| | | | | |
|---------------------------------|---|-------------------------------------|---------------------------|--------------------------|
| BZ Intermediate Holdings LLC | Large accelerated filer | <input type="checkbox"/> | Accelerated filer | <input type="checkbox"/> |
| | Non-accelerated filer | <input checked="" type="checkbox"/> | Smaller reporting company | <input type="checkbox"/> |
| | (Do not check if smaller reporting company) | | | |

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Boise Inc. Yes No

BZ Intermediate Holdings LLC Yes No

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Indicate the number of shares outstanding of each of the issuers' classes of common stock, as of the latest practicable date.

There were 121,421,080 common shares, \$0.0001 per share par value, of Boise Inc. and 1,000 common units, \$0.01 per unit par value, of BZ Intermediate Holdings LLC outstanding as of July 29, 2011.

This Form 10-Q is a combined quarterly report being filed separately by two registrants: Boise Inc. and BZ Intermediate Holdings LLC. BZ Intermediate Holdings LLC meets the conditions set forth in general instruction H(1)(a) and (b) of Form 10-Q and is therefore filing this form with the reduced disclosure format. Unless the context indicates otherwise, any reference in this report to the "Company," "we," "us," "our," or "Boise" refers to Boise Inc. together with BZ Intermediate Holdings LLC and its consolidated subsidiaries.

EXPLANATORY NOTE

Boise Inc. and BZ Intermediate Holdings LLC are filing this Amendment No. 1 on Form 10-Q/A (Amendment No. 1) to amend our Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2011 (the Quarterly Report), as originally filed with the Securities and Exchange Commission (the Commission) on August 4, 2011 (the Original Filing Date). This Amendment No. 1 is being filed in response to communications with the Commission in connection with a request for confidential treatment under Rule 24b-2 promulgated under the Securities Exchange Act of 1934, as amended (the Exchange Act), with respect to Exhibit 10 originally filed with the Quarterly Report. The sole purpose of this Amendment No. 1 is to file a revised redacted version of Exhibit 10, which supersedes in its entirety the Exhibit 10 as originally filed with the Quarterly Report. Certain portions of the information that were omitted from Exhibit 10 as filed with the Quarterly Report have now been included as part of the revised Exhibit 10.

Except for the revised Exhibit 10 and related revisions to the list of exhibits as reflected below, this Amendment No. 1 does not amend any other information set forth in the Quarterly Report. This Amendment No. 1 speaks as of the Original Filing Date, does not reflect any events that may have occurred subsequent to the Original Filing Date, and does not modify or update in any way any disclosures made in the Quarterly Report. Additionally, in connection with the filing of this Amendment No. 1 and pursuant to Rule 12b-15 of the Exchange Act, new certifications of our principal executive officer and principal financial officer are also attached as exhibits hereto.

The following exhibits are filed or furnished as a part of this Report:

| Exhibit Number | Exhibit Description | Incorporated by Reference | | | Filed or Furnished Herewith |
|----------------|--|---------------------------|----------------|-------------|-----------------------------|
| | | Form | Exhibit Number | Filing Date | |
| 10 (a) | Paper Purchase Agreement dated June 25, 2011, between Boise White Paper, L.L.C., and OfficeMax Incorporated | | | | X |
| 11 | Presented in Footnote 3, Net Income Per Common Share, to Consolidated Financial Statements | 10-Q | 11 | 8/4/2011 | |
| 31.1 | CEO Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 | 10-Q | 31.1 | 8/4/2011 | |
| 31.2 | CFO Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 | 10-Q | 31.2 | 8/4/2011 | |
| 31.3 | CEO Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 | | | | X |
| 31.4 | CFO Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 | | | | X |
| 32.1 | Section 906 Certifications of Chief Executive Officer and Chief Financial Officer of Boise Inc. and BZ Intermediate Holdings LLC | 10-Q | 32 | 8/4/2011 | |
| 32.2 | | | | | X |

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Section 906 Certifications of Chief Executive Officer and
Chief Financial Officer of Boise Inc. and BZ
Intermediate Holdings LLC

101 Financial Statements in XBRL Format 10-Q 101 8/4/2011

(a) Confidential information in this exhibit has been omitted and filed separately with the Securities and Exchange Commission pursuant to a confidential treatment request under Rule 24b-2 of the Securities Exchange Act of 1934, as amended.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrants have duly caused this report to be signed on their behalf by the undersigned thereunto duly authorized.

BOISE INC.

BZ INTERMEDIATE HOLDINGS LLC

/s/ BERNADETTE M. MADARIETA
Bernadette M. Madarieta
Vice President and Controller
(As Duly Authorized Officer and Chief Accounting Officer)

/s/ BERNADETTE M. MADARIETA
Bernadette M. Madarieta
Vice President and Controller
(As Duly Authorized Officer and Chief Accounting Officer)

Date: October 24, 2011