

QUANEX CORP
Form 10-Q/A
June 08, 2007

Table of Contents

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-Q/A
(Amendment No. 1)
(Mark One)**

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

**For the quarterly period ended April 30, 2007
OR**

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

**For the transition period from to .
Commission File Number 1-5725
QUANEX CORPORATION**

(Exact name of registrant as specified in its charter)

DELAWARE

(State or other jurisdiction of
incorporation or organization)

38-1872178

(I.R.S. Employer
Identification No.)

1900 West Loop South, Suite 1500, Houston, Texas 77027

(Address of principal executive offices and zip code)

Registrant's telephone number, including area code: **(713) 961-4600**

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. Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

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

Class	Outstanding at May 24, 2007
Common Stock, par value \$0.50 per share	37,098,097

**QUANEX CORPORATION
INDEX**

SIGNATURES

Exhibits

Exhibit 3.5

Exhibit 10.1

Exhibit 31.1

Exhibit 31.2

Table of Contents

Explanatory Note

This Amendment No. 1 on Form 10-Q/A is an amendment to the Registrant's Quarterly Report on Form 10-Q for the period ended April 30, 2007 (the Report) filed with the Securities and Exchange Commission on May 31, 2007. This Form 10-Q/A is being filed for the sole purpose of including Exhibits 3.5 and 10.1. In addition, the Registrant is also including Exhibits 31.1 and 31.2, as required by the filing of this Form 10-Q/A. This Form 10-Q/A does not alter any other part of the content of the Report and does not affect the information originally set forth in the Report, the remaining portions of which have not been amended.

Table of Contents

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

QUANEX CORPORATION

/s/ Thomas M. Walker

Thomas M. Walker
Senior Vice President Finance and Chief Financial
Officer
(Principal Financial Officer)

Date: June 8, 2007

Table of Contents

EXHIBIT INDEX

Exhibit Number	Description of Exhibits
*3.5	Amended and Restated Bylaws of the Registrant, as amended May 31, 2007.
* 10.1	First Amendment to the Quanex Corporation Employees Pension Plan, dated May 1, 2007.
* 31.1	Certification by chief executive officer pursuant to Rule 13a-14(a)/15d-14(a).
* 31.2	Certification by chief financial officer pursuant to Rule 13a-14(a)/15d-14(a).
	Management Compensation or Incentive Plan
* Filed herewith	