

REX AMERICAN RESOURCES Corp
Form 10-K/A
February 24, 2016

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-K/A

Amendment No. 1

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

FOR THE FISCAL YEAR ENDED JANUARY 31, 2015 COMMISSION FILE NO. 001-09097

REX AMERICAN RESOURCES CORPORATION

(Exact name of registrant as specified in its charter)

Delaware 31-1095548
(State or other jurisdiction of (I.R.S. Employer Identification No.)
incorporation or organization)

7720 Paragon Road, Dayton, Ohio 45459
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (937) 276-3931

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of each class</u>	<u>Name of each exchange on which registered</u>
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Common Stock, \$.01 par value New York Stock Exchange

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

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 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 during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

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. (check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

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

At the close of business on July 31, 2014 the aggregate market value of the registrant's outstanding Common Stock held by non-affiliates of the registrant (for purposes of this calculation, 1,427,140 shares beneficially owned by directors and executive officers of the registrant were treated as being held by affiliates of the registrant), was \$569,775,056.

There were 7,899,607 shares of the registrant's Common Stock outstanding as of March 30, 2015.

Documents Incorporated by Reference

Portions of REX American Resources Corporation's definitive Proxy Statement for its Annual Meeting of Shareholders on June 2, 2015 are incorporated by reference into Part III of this Form 10-K.

EXPLANATORY NOTE

This Amendment No. 1 on Form 10-K/A to the Annual Report on Form 10-K of REX American Resources Corporation (the "Company") for the fiscal year ended January 31, 2015, filed with the Securities and Exchange Commission on March 31, 2015, is being filed solely to include (i) the report of Boulay PLLP dated February 17, 2015, except for the other matters paragraph in their opinion as to which the date is July 15, 2015, relating to the consolidated financial statements of Patriot Holdings, LLC and subsidiaries, an equity method investment of the Company, as of December 31, 2014 and 2013 and for each of the three years in the period ended December 31, 2014, on which the Company's principal accountant placed reliance with respect to amounts included in the Company's consolidated financial statements for Patriot Holdings, LLC as referred to in its report and (ii) the consent of Boulay PLLP. There are no other changes to the Form 10-K.

This Form 10-K/A speaks as of the original filing date of the Form 10-K, does not reflect events that may have occurred subsequent to the original filing date and does not modify or update in any way disclosures made in the original Form 10-K.

PART IV

Item 15. Exhibits and Financial Statement Schedules

(a)(2)(ii) Examination of Financial Statements By More Than One Accountant

Report of Independent Registered Public Accounting Firm on the consolidated financial statements of Patriot Holdings, LLC required pursuant to Rule 2-05 of Regulation S-X is filed as Exhibit 99(a) to this report.

(a)(3) Exhibits

The following exhibits are filed as a part of this report.

23(b) Consent of Boulay PLLP

31 Rule 13a-14(a)/15d-14(a) Certifications

32 Section 1350 Certifications

99(a) Report of Boulay PLLP

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SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) 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.

REX AMERICAN RESOURCES CORPORATION

By: /s/ ZAFAR RIZVI
Zafar Rizvi
Chief Executive Officer and President

Date: February 24, 2016

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