

QUANEX CORP
Form 8-K
December 07, 2006

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 OR 15(d) of
The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) **December 6, 2006**

QUANEX CORPORATION

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

1-5725
(Commission File Number)

38-1872178
(IRS Employer Identification No.)

1900 West Loop South, Suite 1500, Houston, Texas **77027**
(Address of principal executive offices) (Zip Code)
Registrant's telephone number, including area code: **713-961-4600**

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12(b) under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Condition

This information shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly

set forth by specific reference in such a filing.

On December 6, 2006, Quanex Corporation issued a press release (the "Press Release") reporting its earnings results for the fourth quarter and fiscal year of 2006 and issued an additional press release correcting the fiscal year 2006 earnings per share (the "Press Release Correction"). The foregoing is qualified by reference to the Press Release and Press Release Correction which are filed as Exhibits 99.1 and 99.2 to this Current Report on Form 8-K and are incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

- 99.1 Press release dated December 6, 2006
- 99.2 Press Release Correction dated December 6, 2006

SIGNATURE

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

QUANEX CORPORATION

(Registrant)

/s/ THOMAS M. WALKER

December 6, 2006

(Date)

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

Exhibit Index

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- 99.2 Press Release Correction dated December 6, 2006