

Metals USA Holdings Corp.
Form 10-Q/A
June 15, 2010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 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 March 31, 2010

Commission File Number 333-146181

METALS USA HOLDINGS CORP.

(Exact name of Registrant as Specified in its Charter)

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(State or other jurisdiction of

(I.R.S. Employer

incorporation or organization)

Identification Number)

2400 E. Commercial Blvd., Suite 905

Fort Lauderdale, Florida

33308

(Address of Principal Executive Offices)

(Zip Code)

Registrants telephone number, including area code: (954) 202-4000

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 submitted electronically and posted on its corporate Website, 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 whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definitions of accelerated filer, large accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

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Large accelerated filer Accelerated filer
Non-accelerated filer 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

Number of shares of common stock outstanding at April 30, 2010 of Metals USA Holdings Corp.: 37,024,842.

EXPLANATORY NOTE

This Amendment No. 1 to our Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2010, as originally filed with the Securities and Exchange Commission on May 11, 2010, is being filed solely to correct the number of shares of our common stock outstanding on April 30, 2010, as stated on the Front Cover Page. The correction includes shares offered in our Initial Public Offering, which had been mistakenly excluded from the total number of shares outstanding stated in the original filing. We are not amending any other part of the original Form 10-Q filed on May 11, 2010.

ITEM 6. EXHIBITS

Number	Description
31.1	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

SIGNATURE

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, who has signed this report on behalf of the Registrant and as the principal financial officer of the Registrant.

METALS USA HOLDINGS CORP.

Date: June 15, 2010

By: /s/ **ROBERT C. McPHERSON, III**
Robert C. McPherson, III

Senior Vice President and

Chief Financial Officer