Metals USA Holdings Corp.
Form 8-K
May 02, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 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): May 2, 2008 (April 28, 2008)

METALS USA HOLDINGS CORP.

(Exact Name of Registrant as Specified in its Charter)

Delaware	**333-146181**	**20-3779274**
(State or other jurisdiction of incorporation or organization)	**(Commission File No.)**	**(I.R.S. Employer Identification No.)**

One Riverway, Suite 1100

Houston, Texas **77056**
(Address of Principal Executive Offices) **(Zip Code)**
(Registrant s telephone number, including area code) (713) 965-0990

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 (see General Instruction A.2. below):

¨ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

¨ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

¨ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 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 Operation and Financial Condition.

On April 28, 2008, Metals USA Holdings Corp. issued a press release announcing financial results for the first quarter ended March 31, 2008. The press release is furnished in this report as Exhibit 99.1.

The information contained in Exhibit 99.1 is incorporated herein by reference. The information in this Current Report is being furnished and shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended.

Item 7.01 Regulation FD Disclosure

On April 28, 2008, Metals USA Holdings Corp. held a conference call discussing financial results for the first quarter ended March 31, 2008. The discussion included information regarding forecasted earnings for the second quarter of 2008. A replay of the call will be available until approximately June 1, 2008. The replay may be accessed via the Company s website under the heading Investor Relations, or by dialing (888) 203-1112 and entering pass code 4404743.

The information in this Current Report is being furnished and shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended.

Item 9.01 Financial Statements and Exhibits.

Exhibits

Exhibit Number	Description
99.1	Press Release dated April 28, 2008.

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 hereunto duly authorized.

METALS USA HOLDINGS CORP.

Date: May 2, 2008

/s/ John A. Hageman
Name: John A. Hageman
Title: Senior Vice President
and Chief Legal Officer

Exhibit Index

Exhibit Number	Description
99.1	Press Release dated April 28, 2008.