

KMG CHEMICALS INC
Form 10-K/A
January 27, 2016

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form 10-K/A

Amendment No. 2

(Mark one)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended July 31, 2015

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: 001-35577

KMG CHEMICALS, INC.

(Exact name of registrant as specified in its charter)

Texas 75-2640529
(State or other jurisdiction of (I.R.S. Employer
incorporation or organization) Identification No.)

300 Throckmorton Street

Fort Worth, Texas 76102

(Address of principal executive offices, including zip code)

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(817) 761-6100

(Registrant's telephone number, including area code)

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE EXCHANGE ACT:

Title of Each Class	Name of each Exchange on which Registered
Common Stock, \$.01 par value	The New York Stock Exchange

SECURITIES REGISTERED PURSUANT TO SECTION 12(g) OF THE EXCHANGE ACT:

Title of Each Class	Name of each Exchange on which Registered
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None

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

Indicate by a 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 Regulations 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 definition of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

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

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The aggregate market value of the voting and non-voting common equity held by non-affiliates of the registrant computed by reference to the closing price of \$20.92 on The New York Stock Exchange as of the last business day of our most recently completed second fiscal quarter (January 30, 2015) was \$181.3 million.

As of December 8, 2015, there were 11,715,586 shares of the registrant's common stock, par value \$0.01, per share outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

None.

EXPLANATORY NOTE

This Amendment No.2 on Form 10-K/A (“Amendment No. 2”) amends our Annual Report on Form 10-K for the fiscal year ended July 31, 2015, which was originally filed with the Securities and Exchange Commission (the “SEC”) on November 27, 2015 (the “Original Filing”) and amended by Amendment No. 1 filed with the SEC on December 15, 2015 (“Amendment No. 1”). The purpose of this Amendment No. 2 is to amend and replace the Consent of Independent Registered Public Accounting Firm filed as Exhibit 23.1 to the Original Filing (the “Consent”), which inadvertently omitted a paragraph in the Consent. This Amendment No. 2 does not reflect events occurring after the filing of the Original Filing, or modify or update the disclosures therein in any way other than as described in this paragraph. Accordingly, this Amendment No. 2 should be read in conjunction with the Original Filing, as amended by Amendment No. 1, and the Company’s other filings made with the SEC subsequent to the filing of the Original Filing.

PART IV

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES, AND REPORTS ON FORM 10-K

The following documents are filed as exhibits:

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| 23.1 | Consent of KPMG LLP. |
| 31.1 | Certificate under Section 302 of the Sarbanes-Oxley Act of 2002 of the Chief Executive Officer. |
| 31.2 | Certificate under Section 302 of the Sarbanes-Oxley Act of 2002 of the Chief Financial Officer. |

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.

KMG CHEMICALS, INC.

By: /s/ Christopher T. Fraser
Christopher T. Fraser

Date: January 27, 2016

President, Chief Executive Officer and Director

By: /s/ Malinda G. Passmore
Malinda G. Passmore, Vice President and Chief
Financial Officer

Date: January 27, 2016