



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

April 9, 2008

Via U.S. mail and facsimile @ (713) 626-7549

Kevin P. Delaney
Senior Vice President – General Counsel and Secretary
Quanex Corporation
1900 West Loop South, Suite 1500
Houston, Texas 77027

**RE: Quanex Corporation
Preliminary Proxy Statement on Schedule 14A – Amendment No.3
Filed on March 17, 2008
File No.: 001-05725**

**Quanex Building Products Corporation
Form 10 – Amendment No.6
Filed on: April 4, 2008
File No.: 001-33913**

**Quanex Corporation
Form 10-K
Filed on December 14, 2007
File No.: 001-05725**

Dear Mr. Delaney:

We have completed our review of the following:

- your Preliminary Proxy on Schedule 14A;
- Quanex Building Products Corporation Form 10; and
- your Form 10-K and related filings.

We have no further comments at this time.

Mr. Kevin P. Delaney
Quanex Corporation
April 9, 2008
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If you have any further questions regarding our review of your filings, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747 or Era Anagnosti, Staff Attorney, at (202) 551-3369 or, in her absence, to the undersigned at (202) 551-3760.

Sincerely,

Pamela A. Long
Assistant Director

cc: Martin F. Doublesin, Esq. via Facsimile @ (713) 651-5246
Fulbright & Jaworski L.L.P.