

BRADY CORP
Form 10-Q/A
December 13, 2010

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, DC 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 October 31, 2010

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 1-14959

BRADY CORPORATION

(Exact name of registrant as specified in its charter)

Wisconsin

39-0178960

(State or other jurisdiction of incorporation or organization)

(I.R.S. Employer Identification No.)

6555 West Good Hope Road, Milwaukee, Wisconsin 53223

(Address of principal executive offices)

(Zip Code)

(414) 358-6600

(Registrant's telephone number, including area code)

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 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 the definitions 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

APPLICABLE ONLY TO CORPORATE ISSUERS

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

As of December 2, 2010, there were outstanding 49,031,965 shares of Class A Nonvoting Common Stock and 3,538,628 shares of Class B Voting Common Stock. The Class B Voting Common Stock, all of which is held by

affiliates of the Registrant, is the only voting stock.

Explanatory Note

This amended report on Form 10-Q/A (the Amended Report) is being filed to correct discrepancies in the interactive data files furnished as Exhibit 101 to the Company s Quarterly Report on Form 10-Q for the quarter ended October 31, 2010 (the Original Report). During the Company s post-filing review of the XBRL (Extensible Business Reporting Language) information contained in Exhibit 101 to the Original Report, it noted discrepancies in the Condensed Consolidated Statements of Income (Percentage Change). The percentage change for each of the financial statement line items presented in the Condensed Consolidated Statements of Income (Percentage Change) in Exhibit 101 to the Original Report were inadvertently multiplied by a factor of 100. The Company has corrected the Condensed Consolidated Statements of Income (Percentage Change) portion of the XBRL data furnished as Exhibit 101 to this Amended Report. The remainder of the interactive data files, which were correctly stated in the Original Report, are also included in Exhibit 101 being furnished with this Amended Report.

No other changes have been made to the contents of the Original Report. The Amended Report does not reflect subsequent events occurring after the original filing date of the Original Report or modify or update in any way the disclosures made in the Original Report.

Pursuant to Rule 406T of Regulation S-T, the interactive data files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of section 18 of the Securities and Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

ITEM 6. Exhibits

(a) Exhibits

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|--------|---|
| 31.1** | Rule 13a-14(a)/15d-14(a) Certification of Frank M. Jaehnert |
| 31.2** | Rule 13a-14(a)/15d-14(a) Certification of Thomas J. Felmer |
| 32.1* | Section 1350 Certification of Frank M. Jaehnert |
| 32.2* | Section 1350 Certification of Thomas J. Felmer |
| 101** | Interactive Data Files |

* Previously filed on December 7, 2010, as exhibits to the Company s Quarterly Report on Form 10-Q for the quarter ended October 31, 2010.

** Furnished with this report.

SIGNATURES

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.

BRADY CORPORATION

Date: December 13, 2010

/s/ THOMAS J. FELMER

Thomas J. Felmer
Senior Vice President & Chief Financial Officer
(Principal Financial Officer)