

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q/A

AMENDMENT TO QUARTERLY REPORT

Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

For the quarterly period ended September 24, 1994

Commission File Number 0-3701

VALMONT INDUSTRIES, INC.

Incorporated under the laws of the State of Delaware

I.R.S. Employer Identification Number 47-0351813

Valley, Nebraska 68064

Registrant's telephone number, including area code (402) 359-2201

Indicate by check mark whether the registrant (1) has filed all reports to be filed by section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding twelve months, and (2) has been subject to such filing requirements for the past ninety days.

Yes No

As of October 17, 1994 there were outstanding 11,543,426 common shares of the registrant.

The registrant filed its 10-Q for the quarter ended September 24, 1994 on October 18, 1994. This amendment is being filed for the purpose of adding Exhibit 27.

Page 1

VALMONT INDUSTRIES, INC. AND SUBSIDIARIES

PART II - OTHER INFORMATION

Item 6. EXHIBITS AND REPORTS ON FORM 8-K

A. Exhibits

10.1* - Valmont Industries, Inc. 1994 Incentive Bonus Plan

* (Previously filed.)

B. Reports on Form 8-K

The Company filed no reports on Form 8-K during the past fiscal quarter.

Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this amendment to report to be signed on its behalf and by the undersigned hereunto duly authorized.

VALMONT INDUSTRIES, INC.

By /s/Terry J. McClain

Terry J. McClain
Vice President and
Chief Financial Officer
(Principal Financial Officer)

Dated this __13th__ day of December, 1994.

THIS FINANCIAL DATA SCHEDULE IS PART OF AN AMENDMENT
TO PREVIOUSLY FILED FORM 10-Q.

1000

9-MOS			
	DEC-31-1994		
	SEP-24-1994		
			29728
			0
		73069	
			0
		55586	
	167070		80722
			0
	255749		
82696			37598
			12000
			0
			0
		111490	
255749			343004
			343004
			264814
		264814	
		58214	
			0
		3881	
		17727	
		6533	
11194			
			0
			0
			0
		11194	
		.96	
			0