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May 28, 2008

CERTIFIED MAIL NO. 7002 0460 0000 0004 0360
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U. S. Department of Labor
200 Constitution Ave., N.W.
Washington, D.C. 20210

Re: Quanex Building Products Corporation Deferred Compensation Plans

Dear Sir or Madam:

In accordance with the Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for three pension plans for select groups of management or highly compensated employees.

1. The name and address of the employer is Quanex Building Products Corporation, 1900 West Loop South, Suite 1500, Houston, Texas 77027.
2. The employer identification number assigned by the Internal Revenue Service to the employer is 26-1561397.
3. The employer declares that it maintains three plans primarily for the purpose of providing deferred compensation for select groups of management or highly compensated employees.
4. The name of each plan for which a top hat pension statement has not been previously filed and the number of employees in each such plan are as follows:

Name of Plan		Number of Employees in the Plan
Quanex Building Products Deferred Compensation Plan		37
Quanex Building Products Supplemental Employee Retirement Plan		3
Quanex Building Products Restoration Plan		5

Very truly yours,



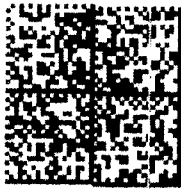
Kevin P. Delaney
Senior Vice President, General Counsel &
Secretary

RTM/mg

cc: Robert T. Mashburn, Jr.

Quanex
Building Products
NYSE: NX

Quanex Building Products Corp.
1900 West Loop South, Suite 1500
Houston, Texas 77027



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Mailed From 77027

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