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VALMONT INDUSTRIES INC  
Form 8-K  
October 20, 2004

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

FORM 8-K

CURRENT REPORT PURSUANT  
TO SECTION 13 or 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934

October 19, 2004  
Date of report (Date of earliest event reported)

Valmont Industries, Inc.  
(Exact Name of Registrant as Specified in Its Charter)

Delaware  
(State or Other Jurisdiction of Incorporation)

1-31429                                  47-0351813  
(Commission File Number)      (IRS Employer Identification No.)

One Valmont Plaza  
Omaha, NE                                  68154  
(Address of Principal Executive Offices)      (Zip Code)

(402) 963-1000  
(Registrant's Telephone Number, Including Area Code)

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(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

Valmont Industries, Inc. issued a press release on October 19, 2004

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with earnings information on the company's quarter ended September 25, 2004. The press release is furnished with this Form 8-K as Exhibit 99.1.

The foregoing information, including exhibit 99.1 attached to this Form 8-K, shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to liability under that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Securities Exchange Act of 1934, except as expressly set forth by specific reference in such filing.

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 hereunto duly authorized.

Valmont Industries, Inc.

Date: October 19, 2004

By: /s/Terry J. McClain

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Name: Terry J. McClain  
Title: Senior Vice President and  
Chief Financial Officer

EXHIBIT INDEX

Exhibit	Description	Page No.
99.1	Press release dated October 19, 2004.....	