

AMREP CORP.
Form 10-Q/A
September 15, 2011

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 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 July 31, 2011

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 1-4702

AMREP Corporation
(Exact name of Registrant as specified in its charter)

Oklahoma
(State or other jurisdiction of
incorporation or organization)

59-0936128
(IRS Employer
Identification No.)

300 Alexander Park, Suite 204, Princeton, New
Jersey
(Address of principal executive offices)

08540
(Zip Code)

Registrant's telephone number, including area code: (609) 716-8200

Not Applicable
(Former name or former address, if changed since last report)

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 (the "Exchange Act") 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 X No

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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 (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the Registrant was required to submit and post such files).

Yes No

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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 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 X
company

(Do not check if a 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 X

Number of Shares of Common Stock, par value \$.10 per share, outstanding at August 31, 2011 – 5,996,212.

EXPLANATORY NOTE

The purpose of this Amendment No. 1 on Form 10-Q/A to AMREP Corporation's Quarterly Report on Form 10-Q for the period ended July 31, 2011, filed with the Securities and Exchange Commission on September 14, 2011 ("Form 10-Q") is solely to furnish Exhibit 101 XBRL (eXtensible Business Reporting Language) interactive data files in accordance with Rule 405 (a)(2) of Regulation S-T.

Included as Exhibit 101 to this report is the following information formatted in XBRL: (i) the consolidated balance sheets at July 31, 2011 and April 30, 2011, (ii) the consolidated statements of operations for the three months ended July 31, 2011 and 2010, (iii) the consolidated statements of cash flows for the three months ended July 31, 2011 and 2010, and (iv) the notes to the interim consolidated financial statements (tagged as blocks of text).

No other changes have been made to the Form 10-Q, and this Form 10-Q/A does not reflect any subsequent events occurring after the original filing date of the Form 10-Q or modify or update any other disclosures made in the Form 10-Q.

Pursuant to Rule 406T of Regulation S-T, the interactive data files contained in 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 Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

PART II. OTHER INFORMATION

Item 6. Exhibits

| Exhibit No. | Description |
|-------------|--|
| 3.2 | By-Laws, as amended. (1) |
| 31.1 | Certification of the chief executive officer required by Rule 13a-14(a) under the Securities Exchange Act of 1934. (1) |
| 31.2 | Certification of the chief financial officer required by Rule 13a-14(a) under the Securities Exchange Act of 1934. (1) |
| 32 | Certification of the chief executive officer and chief financial officer required pursuant to 18 U.S.C. Section 1350. (1) |
| 101.INS | XBRL Instance Document (2) |
| 101.SCH | XBRL Taxonomy Extension Schema (2) |
| 101.CAL | XBRL Taxonomy Extension Calculation Linkbase (2) |
| 101.DEF | XBRL Taxonomy Extension Definition Linkbase (2) |
| 101.LAB | XBRL Taxonomy Extension Label Linkbase (2) |
| 101.PRE | XBRL Taxonomy Extension Presentation Linkbase (2) |
| | (1) Filed with AMREP Corporation's Quarterly Report on Form 10-Q filed on September 14, 2011 for the period ended July 31, 2011. |
| | (2) Furnished herewith. |

SIGNATURE

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.

Date: September 15, 2011

AMREP CORPORATION
(Registrant)

By: /s/ Peter M.
Pizza
Peter M. Pizza
Vice President and Chief Financial Officer
(Principal Financial and Accounting Officer)

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