# UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

washington, D.C. 2004)

## FORM 10-K/A

(MARK ONE)	ANNUAL REPORT PURSUANT TO SECTION 13 O	R 15(D) OF THE SECURITIES EXCHANGE ACT OF
	19	934
		nded December 31, 2007 DR
	TRANSITION REPORT PURSUANT TO SECTION	13 OR 15(D) OF THE SECURITIES EXCHANGE ACT 1934
		rom to e Number 0-6247
	ARABIAN AMERICAN DEVELO	PMENT COMPANY
	(Exact name of registrant as speci	fied in its charter)
		75-1256622
(State or ot	<b>Delaware</b> ther jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
108	30 North Central Expressway Suite 175	
	Dallas, Texas	75231
	(Address of principal executive offices)	(Zip code)
	Registrant's telephone number, including a	rea code: (214) 692-7872
	Securities registered pursuant to Secti None	on 12(b) of the Act:
	Securities registered pursuant to Secti	on 12(g) of the Act:
	(Title of Class) Common stock, par value \$0.	10 per share
Indicate	e by check mark if the registrant is a well-known seasoned issuer,	as defined in Rule 405 of the Securities Act. Yes□ No⊠
Indicate	e by check mark if the registrant is not required to file reports purs	suant to Section 13 or Section 15(d) of the Act. Yes□ No 🗷
	- <u></u>	
Exchange Act of	e by check mark whether the registrant (1) has filed all reports f 1934 during the preceding 12 months (or for such shorter peristo such filing requirements for the past 90 days. Yes ⊠ No □	
contained herein	e by check mark if disclosure of delinquent filers pursuant to a and will not be contained, to the best of registrant's knowledge III of this Form 10-K or any amendment to this Form 10-K.	
	e by check mark whether the registrant is a large accelerated filer, and large accelerated filer" in Rule 12b-2 of the Exchange Act. (	
Large accelerated	d filer □ Accelerated file	Non-accelerated filer □
Indicate	e by check mark whether the registrant is a shell company (as defi	ned in Rule 12b-2 of the Act.) Yes□ No 🗷
The aggregate m	narket value on June 30, 2007 of the registrant's voting securities	neld by non-affiliates was \$115,533,425.

Number of shares of registrant's Common Stock, par value \$0.10 per share, outstanding as of March 31, 2008: 23,471,995.

## DOCUMENTS INCORPORATED BY REFERENCE

No documents are incorporated by reference into this report.

## **EXPLANATORY NOTE**

Arabian American Development Company (the "Company") is filing this Amendment No. 1 on Form 10-K/A ("Amendment No. 1") to amend the Company's Certifications Pursuant to Section 302 (the "Certifications") of its Annual Report on Form 10-K for the year ended December 31, 2007, as filed with the Securities and Exchange Commission on March 14, 2008 (the "Original Filing"). The purpose of this Amendment No. 1 is to correct the Certifications to include additional language regarding the certifying officer's responsibility for establishing and maintaining internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)). The corrected Certifications are included as Exhibits 31.1 and 31.2 to this Amendment No. 1.

No other revisions or amendments have been made to the Company's Annual Report on Form 10-K since the Original Filing.	

## ITEM 15. Exhibits, Financial Statement Schedules.

(a)

•••

(4) The following documents are filed herewith as exhibits to this Report.

Exhibit Number	Description
31.1	
	- Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	
	<ul> <li>Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</li> </ul>

Pursuant to the requirements of the Securities Exchange Act of 1934, this Report has been signed below by the following persons on behalf of the Company in the capacities indicated on April 11, 2008.

Signature	Title
/s/ Hatem El Khalidi	President, Chief Executive Officer and Director (principal executive
Hatem El Khalidi	officer)
/s/ Nicholas Carter	Executive Vice President, Chief Operating Officer and Director
Nicholas Carter	
/s/ Connie Cook	Secretary and Treasurer
Connie Cook	(principal financial and accounting officer)
/s/ Charles Goehringer, Jr.	
Charles Goehringer, Jr.	Director

## CERTIFICATION PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

#### I, Hatem El-Khalidi, certify that:

- 1. I have reviewed this annual report on Form 10-K of Arabian American Development Company for the year ended December 31, 2007:
- Based on my knowledge, this annual report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
- 3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
- 4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a. designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b. designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles:
  - evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions
    about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on
    such evaluation; and
  - d. disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
- 5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
  - a. all significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b. any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: April 10, 2008

/s/ Hatem El Khalidi

Hatem El-Khalidi

President and Chief Executive Officer

## CERTIFICATION PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

## I, Connie Cook, certify that:

- 1. I have reviewed this annual report on Form 10-K of Arabian American Development Company for the year ended December 31, 2007:
- Based on my knowledge, this annual report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
- 3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
- 4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a. designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b. designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles:
  - evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions
    about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on
    such evaluation; and
  - d. disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
- 5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
  - a. all significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b. any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: April 10, 2008

/s/ Connie Cook Connie Cook

Treasurer