

SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q/A

Quarterly report pursuant to sections 13 or 15(d) [amend]

Filing Date: **1994-12-27** | Period of Report: **1994-09-30**
SEC Accession No. **0000829444-94-000007**

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FILER

AVONDALE INDUSTRIES INC

CIK: **829444** | IRS No.: **391097012** | State of Incorporation: **LA** | Fiscal Year End: **1231**
Type: **10-Q/A** | Act: **34** | File No.: **000-16572** | Film No.: **94566269**
SIC: **3730** Ship & boat building & repairing

Mailing Address
P.O. BOX 50280
NEW ORLEANS LA
70150-0280

Business Address
P.O. BOX 50280
NEW ORLEANS LA
70150-0280
5044362121

FORM 10-Q/A
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

Quarterly Report Under Section 13 or 15(d)
of the Securities Exchange Act of 1934

(Mark One)

Quarterly Report Pursuant to Section 12 or 15(d) of the
Securities Exchange Act of 1934

For the quarterly period ended September 30, 1994

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

For the transition period from _____
to _____

For Quarter Ended September 30, 1994

Commission File Number 0-16572

AVONDALE INDUSTRIES, INC.

Louisiana

39-1097012

(State or other jurisdiction of
incorporation or organization)

(I.R.S. Employer
Identification No.)

P. O. Box 50280, New Orleans, Louisiana 70150

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code 504/436-2121

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 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 file such filing requirements
for the past 90 days. YES NO

Indicate the number of shares outstanding of each of the issuer's
classes of common stock as of the latest practicable date.

Class	Outstanding at September 30, 1994
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Common stock, par value \$1.00 per share

14,464,175 shares

NOTE: THIS FORM 10-Q/A IS BEING FILED SOLELY FOR THE PURPOSE OF TAGGING EXHIBITS, INCLUDING THE FINANCIAL DATA SCHEDULE, WHICH WERE NOT TAGGED IN THE FORM 10-Q FILED NOVEMBER 14, 1994.

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 thereunto duly authorized.

AVONDALE INDUSTRIES, INC.

Date: December 27, 1994

By: \s\ THOMAS M. KITCHEN
Thomas M. Kitchen
Vice President &
Chief Financial Officer

EXHIBIT INDEX

Number	Description	Page	Number
15	Letter re: unaudited financial information		
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[LETTERHEAD OF DELOITTE & TOUCHE LLP]

November 8, 1994

Avondale Industries, Inc.
Post Office Box 50280
New Orleans, Louisiana 70150

We have made a review, in accordance with standards established by the American Institute of Certified Public Accountants, of the unaudited interim financial information of Avondale Industries, Inc. and subsidiaries for the periods ended September 30, 1994 and 1993, as indicated in our report dated November 8, 1994; because we did not perform an audit, we expressed no opinion on that information.

We are aware that our report referred to above, which is included in your Quarterly Report on Form 10-Q for the quarter ended September 30, 1994, is incorporated by reference in Registration Statement No. 33-31984 on Forms S-8 and S-3.

We also are aware that the aforementioned report, pursuant to Rule 436(c) under the Securities Act of 1933, is not considered a part of the Registration Statement prepared or certified by an accountant or a report prepared or certified by an accountant within the meaning of Sections 7 and 11 of that Act.

DELOITTE & TOUCHE LLP

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