

ACR GROUP INC  
Form 8-K  
October 05, 2006

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**SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K  
Current Report  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934  
Date of Report (date of earliest event reported) October 5, 2006**

**ACR GROUP, INC.**  
(Exact Name of Registrant as Specified in Its Charter)

<b>Texas</b> (State or Other Jurisdiction of Incorporation)	<b>0-12490</b> (Commission File Number)	<b>74-2008473</b> (IRS Employer Identification No.)
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**3200 Wilcrest Drive,  
Suite 440  
Houston, Texas 77042**  
(Address of Principal Executive Offices, Including Zip Code)

**(713) 780-8532**  
Registrant's telephone number, including area code  
N/A  
(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:

- 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))
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**Item 2.02. Results of Operations and Financial Condition.**

(c) Exhibit 99.1—ACR Group, Inc. Press Release dated October 4, 2006.

**Item 9.01. Financial Statements and Exhibits.**

On October 4, 2006, ACR Group, Inc. (the “Company”) issued a press release reporting its financial results for the fiscal quarter ended August 31, 2006. A copy of the Company’s press release is attached hereto as Exhibit 99.1 and is hereby incorporated by reference.

The information contained in this Form 8-K is being furnished pursuant to Section 2, “Financial Information” under Item 2.02 and item 9.01 of Form 8-K.

Exhibit Description

99.1 Press release dated October 4, 2006 issued by ACR Group, Inc.

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**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.

**ACR Group, Inc.**

Dated: October 5, 2006

By: /s/ Anthony R. Maresca  
**Anthony R. Maresca**  
**Senior Vice President and**  
**Chief Financial Officer**

**EXHIBIT INDEX**

**Exhibit  
Number**

**Exhibit Description**

99.1

Press release dated October 4, 2006 by ACR Group, Inc.

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