

Item Other Events.
8.01.

Effective on February 17, 2006, P & F Industries, Inc. (the “Registrant”) relocated its principal executive offices to 445 Broadhollow Road, Suite 100, Melville, New York 11747. The Registrant’s new telephone number is (631) 694-9800.

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.

P & F INDUSTRIES, INC.

Date: February 17, 2006

By: /s/ Joseph A. Molino, Jr.

Joseph A. Molino, Jr.
Vice President,
Chief Operating Officer and
Chief Financial Officer