

ACR GROUP INC  
Form 8-K  
May 24, 2006

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**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K**

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**Current Report**

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

**Date of Report (date of earliest event reported) May 23, 2006**

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**ACR GROUP, INC.**

(Exact Name of Registrant as Specified in Its Charter)

**Texas**  
(State or Other Jurisdiction  
of Incorporation)

**0-12490**  
(Commission File Number)

**74-2008473**  
(IRS Employer  
Identification No.)

**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)

## Edgar Filing: ACR GROUP INC - Form 8-K

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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.**

On May 23, 2006, ACR Group, Inc. (the Company ) issued a press release reporting its financial results for the quarter and fiscal year ended February 28, 2006. A copy of the Company s press release is attached hereto as Exhibit 99.1 and is hereby incorporated by reference.

The information in this Form 8-K and the Exhibit attached hereto shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any Company filing under the Securities Act of 1933, as amended.

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

(d) Exhibits

<b>Exhibit</b>	<b>Description</b>
99.1	Press release dated May 23, 2006 issued by ACR Group, Inc.

**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: May 24, 2006

By: /s/ Anthony R. Maresca  
**Anthony R. Maresca**

**Senior Vice President and Chief Financial Officer**

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Exhibit Description</b>
99.1	Press release dated May 23, 2006 by ACR Group, Inc.