

ACR GROUP INC
Form 8-K
October 05, 2006

**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)

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)

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.

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.
