



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

On May 2, 2006, WMS Industries issued a press release relating to its results for the quarter ended March 31, 2006. A copy of the press release is furnished with this Current Report as Exhibit 99.1. Shortly after the issuance of the May 2, 2006 press release, WMS Industries Inc. held a conference call with investors, analysts and others further discussing third fiscal quarter financial results and financial guidance, including a question and answer period. A transcript of that conference call is being filed with the SEC pursuant to this Current Report on Form 8-K and is attached to this report as Exhibit 99.2.

This information furnished under “Item 2.02. Results of Operations and Financial Condition”, including the exhibits related thereto, shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any disclosure document of the Company, except as shall be expressly set forth by specific reference in such document.

**Item 9.01 Financial Statements and Exhibits.**

**(c) Exhibits**

	<u>Exhibits</u>	<u>Description</u>
99.1		Press Release of WMS Industries Inc. dated May 2, 2006
99.2		Transcript of WMS Industries Inc. Conference Call held on May 2, 2006

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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 hereunto duly authorized.

**WMS INDUSTRIES INC.**

Date: May 5, 2006

/s/ Kathleen J. McJohn  
Kathleen J. McJohn  
Vice President, General Counsel and  
Secretary

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**Exhibit Index**

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