

P&F INDUSTRIES INC
Form 8-K
December 21, 2005

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): December 21, 2005

P & F INDUSTRIES, INC.
(Exact Name of Registrant as Specified in Charter)

Delaware	1-5332	22-1657413
(State or Other	(Commission	(IRS
Jurisdiction	File No.)	Employer
of Incorporation)		Identification
		No.)

300 Smith Street, Farmingdale, New York 11735
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: (631) 694-1800

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 (*see* General Instruction A.2. below):

- 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))

**I t e m Other Events.
8.01.**

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On December 21, 2005, P&F Industries, Inc. (the "Company") issued a press release announcing that Pacific Stair Products, Inc., an indirect wholly-owned subsidiary of the Company, has entered into an Asset Purchase Agreement to purchase substantially all of the assets of Pacific Stair Products, a California corporation.

A copy of the press release is attached hereto as Exhibit 99.1.

I t e m Financial Statements and Exhibits.

9.01.

(c) Exhibits

99.1 Press Release dated December 21, 2005 issued by P&F Industries, Inc

1733360-1

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: December 21, 2005

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

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