

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

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

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

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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.

**P & F INDUSTRIES, INC.**

Date: December 21, 2005

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

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