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NORTH AMERICAN GALVANIZING & COATINGS INC

Form 8-K August 22, 2006

UNITED STATES 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: August 21, 2006)

North American Galvanizing & Coatings, Inc. _____ (Exact name of registrant as specified in charter) (State or other jurisdiction (Commission File Number) (IRS Employer of incorporation) Identification No.) 5314 South Yale Avenue, Suite 1000, Tulsa, Oklahoma 74135 (Address of principal executive offices) (Zip Code) (Registrant's telephone number, including area code): (918) 494-0964 NOT APPLICABLE (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)) ______

ITEM 7.01 - REGULATION FD DISCLOSURE

On August 21, 2006, the Board of Directors of North American Galvanizing & Coatings, Inc. authorized the prepayment of the Company's \$1 million of outstanding 10% subordinated promissory notes on or before August 31, 2006. The maturity date of the notes is February 17, 2007.

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The furnishing of this information shall not be deemed an admission as to the materiality of the information included in this Current Report. This information is not filed but is furnished pursuant to Regulation FD.

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.

Date: August 22, 2006

North American Galvanizing & Coatings, Inc.

By: /s/ Beth B. Hood

Beth B. Hood

Vice President and Chief Financial Officer