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): May 2, 2006

Aviall, Inc.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction

1-12380 (Commission File Number) 65-0433083 (I.R.S. Employer

of incorporation)

Identification No.)

2750 Regent Boulevard

DFW Airport, Texas (Address of principal executive offices)

75261 (Zip Code)

Registrant s telephone number, including area code: (972) 586-1000

Not Applicable

 $(Former\ name\ or\ former\ address,\ if\ changed\ since\ last\ report)$

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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)
- x 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 2.02. Results of Operations and Financial Condition.

On May 2, 2006, Aviall, Inc. (the Company) issued a press release announcing its financial results for the first quarter of 2006. A copy of this press release is attached as Exhibit 99.1 to this report.

Item 8.01. Other Information

The disclosure made above under Item 2.02. Results of Operations and Financial Condition is hereby incorporated by reference.

Item 9.01. Financial Statements and Exhibits

(c) Exhibits.

99.1 Press release, dated May 2, 2006.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

AVIALL, INC.

By: /s/ Colin M. Cohen Name: Colin M. Cohen

Title: Senior Vice President and Chief Financial Officer

Date: May 2, 2006

EXHIBIT INDEX

Exhibit No.

Description Press release, dated May 2, 2006. 99.1

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