

QEP CO INC
Form 8-K
June 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): June 20, 2006

Q.E.P. CO., INC.

(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction

of incorporation)

0-21161
(Commission File No.)

13-2983807
(IRS Employer

Identification No.)

1001 Broken Sound Parkway, Suite A

Boca Raton, Florida 33487

(Address of principal executive offices)

561-994-5550

(Registrant's telephone number, including area code)

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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:

- 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))
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Section 2- Financial Information

Item 2.02. Results of Operations and Financial Condition.

On June 20, 2006, Q.E.P. Co., Inc. (the Company) held a conference call with the investment community to discuss its fiscal 2006 year end and fourth quarter financial results. A copy of the transcript of the conference call is furnished as Exhibit 99.1 and is incorporated herein by reference.

The transcript includes one or more non-GAAP financial measures within the meaning of Regulation G. With respect to each non-GAAP financial measure, the Company has disclosed the most directly comparable financial measure calculated and presented in accordance with GAAP and a reconciliation of each non-GAAP measure to the most directly comparable GAAP measure. The reconciliation is included at the end of the transcript attached as Exhibit 99.1. The non-GAAP financial measures were discussed because the Company's management believes that the non-GAAP financial results are meaningful to investors because they provide a consistent comparison of prior period results.

In accordance with General Instruction B.2 of Form 8-K, the information in this Current Report on Form 8-K, including Exhibit 99.1, shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liability of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such a filing.

Section 7- Regulation FD

Item 7.01. Regulation FD Disclosure.

On June 20, 2006, the Company held a conference call with the investment community to discuss its fiscal 2006 year end and fourth quarter financial results. The conference call was broadly accessible to the public by dial-in conference call. A copy of the press release announcing the conference call and the dial-in information is attached hereto as Exhibit 99.2 and is incorporated by reference herein. A copy of the transcript of the conference call is attached hereto as Exhibit 99.1 and is incorporated by reference herein.

Section 9- Financial Statements and Exhibits

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

As described in Item 2.02 and 7.01 of this Report, the following Exhibits are furnished as part of this Current Report on Form 8-K:

Exhibit No.	Description
99.1	Transcript of Earnings Call held on June 20, 2006
99.2	Press Release of the Company dated June 20, 2006

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.

Q.E.P. Co., Inc.

Date: June 22, 2006

By: /s/ Randall Paulfus
Name: Randall Paulfus
Title: Interim Chief Financial Officer

EXHIBIT INDEX

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