

NORTH AMERICAN GALVANIZING & COATINGS INC  
Form 8-K  
October 31, 2006

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K**

**PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported: October 31, 2006)

**North American Galvanizing & Coatings, Inc.**  
(Exact name of registrant as specified in charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**1-3920**  
(Commission File Number)

**71-0268502**  
(IRS Employer  
Identification No.)

**5314 South Yale Avenue, Suite 1000, Tulsa, Oklahoma**  
(Address of principal executive offices)

**74135**  
(Zip Code)

(Registrant's telephone number, including area code): **(918) 494-0964**

**2250 East 73<sup>rd</sup> Street, Tulsa, Oklahoma 74136-6832**  
(Former name or former address, if changed since last report)

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ITEM 7.01. REGULATON FD DISCLOSURE

On October 31, 2006, North American Galvanizing & Coatings, Inc. issued a press release in the form attached as Exhibit 99.1, which is incorporated herein by reference. 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.

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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.

Date: October 31, 2006

North American Galvanizing & Coatings, Inc.

By: /s/ Beth B. Hood

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Beth B. Hood  
Vice President and Chief Financial Officer

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press release, dated October 31, 2006, of North American Galvanizing & Coatings, Inc.

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