

NORTH AMERICAN GALVANIZING & COATINGS INC

Form 8-K

August 22, 2006

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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.

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(Exact name of registrant as specified in charter)

Delaware

1-3920

71-0268502

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(State or other jurisdiction  
of incorporation)

(Commission File Number)

(IRS Employer  
Identification No.)

5314 South Yale Avenue, Suite 1000, Tulsa, Oklahoma 74135

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(Address of principal executive offices) (Zip Code)

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

NOT APPLICABLE

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(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))

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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

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Beth B. Hood  
Vice President and Chief Financial Officer