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ACTUANT CORP Form 8-K December 20, 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): December 20, 2006

ACTUANT CORPORATION (Exact name of Registrant as specified in its charter)

Wisconsin 1-11288 39-0168610
(State or other jurisdiction (Commission File (I.R.S. Employer of incorporation) Number) Identification No.)

13000 West Silver Spring Drive
Butler, Wisconsin 53007
Mailing address: P.O. Box 3241, Milwaukee, Wisconsin 53201

(Address of principal executive offices) (Zip code)

Registrant's telephone number, including area code: (414) 352-4160

6100 North Baker Road Milwaukee, WI 53209

(Former name or 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 (see General Instruction A.2. below):

- [] 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 2.02 Results of Operations and Financial Condition.

On December 20, 2006, Actuant Corporation (the "Company") announced its results of operations for the first quarter ended November 30, 2006. A copy of the press release announcing the Company's results for the first quarter ended November 30, 2006 is attached as Exhibit 99.1 to this report on Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

99.1 Press Release of the Company dated December 20, 2006.

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SIGNATURE

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.

ACTUANT CORPORATION (Registrant)

Date: December 20, 2006 By: /s/ Andrew G. Lampereur

Andrew G. Lampereur Executive Vice President and Chief Financial Officer

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