

IMPERIAL INDUSTRIES INC  
Form 8-K  
August 14, 2006

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

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**FORM 8-K**

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**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 14, 2006**

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**IMPERIAL INDUSTRIES, INC.**

(Exact name of registrant as specified in its charter)

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

**1-7190**  
(Commission  
File No.)

**65-0854631**  
(IRS Employer  
Identification No.)

**1259 Northwest 21<sup>st</sup> Street  
Pompano Beach, Florida 33069**

(Address of principal executive offices and zip code)

**(954) 917-4114**

Registrant's telephone number, including area code

**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:

..

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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The information in this report (including Exhibit 99.1) is being furnished pursuant to Item 2.02 and shall not be deemed to be Filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act ) or otherwise subject to the liabilities of that section, nor shall it be deemed to be incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act.

**Item 2.02**

**Results of Operations and Financial Condition**

On August 14, 2006, Imperial Industries, Inc. issued a press release announcing its financial results for the second quarter and six months ending June 30, 2006. The press release attached hereto as Exhibit 99.1 is incorporated herein by reference.

**Item 9.01**

**Financial Statements and Exhibits**

(d)

Exhibits

<b>Exhibit</b>	<b>Description</b>
<u>99.1</u>	Press Release dated August 14, 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.

**IMPERIAL INDUSTRIES, INC.**

By: /s/ HOWARD L. EHLER, JR.  
Howard L. Ehler, Jr.  
Chief Operating Officer/  
Principal Executive Officer

Dated:

August 14, 2006

**INDEX TO EXHIBITS**

<b>Exhibit</b>	<b>Description</b>
<u>99.1</u>	Press Release dated August 14, 2006