

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 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 13, 2004

Mestek, Inc.

(Exact name of registrant as specified in its chapter)

Pennsylvania (State or other jurisdiction of incorporation)	1-448 (Commission File Number)	25-0661650 (IRS Employer Identification No.)
260 North Elm Street, Westfield, MA (Address of principal executive offices)		01085 (Zip Code)

Registrant's telephone number, including area code **(413)-568-9571**

ITEM 9. REGULATION FD DISCLOSURE

The information included in Item 12 of this Form 8-K, including the press release attached as Exhibit 99, is incorporated by reference into this Item 9 in satisfaction of the public disclosure requirements of Regulation FD. This information is “furnished” and not “filed” for purposes of Section 18 of the Securities and Exchange Act of 1934, or otherwise subject to the liabilities of that section. It may be incorporated by reference in another filing under the Securities Exchange Act of 1934 or the Securities Act of 1933 only if and to the extent such subsequent filing specifically references the information incorporated by reference herein.

ITEM 12 - RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On August 13, 2004 Mestek, Inc. (the “Company”) issued a press release reporting its results for the quarter ended June 30, 2004. The Company’s earnings release for quarter ended June 30, 2004 is attached as Exhibit 99 and incorporated herein by reference.

The information in the earnings release and in this Item 12 is “furnished” and not “filed” for purposes of Section 18 of the Securities and Exchange Act of 1934, or otherwise subject to the liabilities of that section. Such information may be incorporated by reference in another filing under the Securities Exchange Act of 1934 or the Securities Act of 1933 only if and to the extent such subsequent filing specifically references such information.

The earning release contains non-GAAP financial measures. For purposes of Regulation G, a non-GAAP financial measure is a numerical measure of a registrant’s historical or future financial performances, financial position or cash flows that excludes amounts, or is subject to adjustments that have the effect of excluding amounts, that are included in the most directly comparable measure calculated and presented in accordance with GAAP in the statement of income, balance sheet or statement of cash flows (or equivalent statements) of the issuer; or includes amounts, or is subject to adjustments that have the effect of including amounts, that are excluded from the most directly comparable measure so calculated and presented. In this regard, GAAP refers to generally accepted accounting principles in the United States. Pursuant to the requirements of Regulation G, the Company has provided reconciliations to the most directly comparable GAAP financial measures.

INFORMATION CONCERNING FORWARD-LOOKING STATEMENTS—

Certain of the statements contained in this report and the exhibits attached hereto, including, without limitation, statements as to management’s good faith expectations and beliefs are forward-looking statements. Forward-looking statements are made based upon management’s expectations and belief concerning future developments and their potential effect upon the Company. There can be no assurance that future developments will be in

accordance with management's expectations or that the effect of future developments on the Company will be those anticipated by management. For additional information about risks and uncertainties that could adversely affect the Company's forward-looking statements, please refer to the Company's filings with the Securities and Exchange Commission, including its Annual Report on Form 10-K for the fiscal year ended December 31, 2003.

ITEM 7 - FINANCIAL STATEMENTS AND EXHIBITS

The following exhibit is filed or furnished as part of this Report to the extent described in Item 9 and Item 12.

<u>Exhibit Name</u>	<u>Description</u>
99	Press Release dated August 13, 2004 pertaining to the financial results of the Company for the quarter ended June 30, 2004.

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 thereunto duly authorized.

MESTEK, INC.

Date: August 13, 2004

By /s/ Stephen M. Shea
Stephen M. Shea
Senior Vice President
Chief Financial Officer



MESTEK, INC.

260 North Elm Street, Westfield, MA 01085 (413) 568-9571 www.mestek.com

Contact: John E. Reed
(413) 568-9571

Westfield Massachusetts
August 13, 2004

Mestek today reported its second quarter 2004 results of operations:

MESTEK INC. (MCC)

EARNINGS DIGEST

Quarter ended June 30:

	<u>2004</u>	<u>2003</u>
Revenues from continuing operations	\$97,474,000	\$86,958,000
Net income before unusual items (Non-GAAP Financial Measure)	2,365,000	1,369,000
Subsidiary Bankruptcy Professional Fees	(2,220,000)	---
Less Environmental Litigation/Remediation charges (net of tax)	(290,000)	(10,416,000)
Less Plant Shutdown charges (net of tax)	(322,000)	(462,000)
Net (loss) (GAAP Financial Measure)	(467,000)	(\$9,509,000)
Basic and Diluted earnings per share:		
Net income before unusual items (Non-GAAP Financial Measure)	\$0.27	\$0.16
Less Subsidiary Bankruptcy Professional Fees	(0.25)	---
Less Environmental Litigation/Remediation charges (net of tax)	(0.03)	(1.20)
Less Plant Shutdown charges (net of tax)	(0.04)	(0.05)
Net (loss) (GAAP Financial Measure)	(\$0.05)	(\$1.09)
Basic and diluted weighted average shares outstanding	8,707,000	8,722,000

Six months ended June 30:

Revenues from continuing operations	\$191,078,000	\$173,114,000
Net income before unusual items (Non-GAAP Financial Measure)	5,195,000	3,000,000
Less Subsidiary Bankruptcy Professional Fees	(4,939,000)	---
Less Environmental Litigation/Remediation charges (net of tax)	(463,000)	(11,205,000)
Less Plant Shutdown charges (net of tax)	(587,000)	(462,000)
Net (loss) (GAAP Financial Measure)	(\$794,000)	(\$8,667,000)
Basic and Diluted earnings per share:		
Net income before unusual items (Non-GAAP Financial Measure)	\$0.59	\$0.34
Less Subsidiary Bankruptcy Professional Fees	(0.56)	---
Less Environmental Litigation/Remediation charges (net of tax)	(0.05)	(1.28)
Less Plant Shutdown charges (net of tax)	(0.07)	(0.05)
Net (loss) (GAAP Financial Measure)	(\$0.09)	(\$0.99)
Basic and diluted weighted average shares outstanding	8,707,000	8,722,000

John E Reed, Chairman and CEO, indicated as follows:

Net Income Before Unusual Items, (a “Non-GAAP Financial Measure”), represents the Company’s after tax earnings exclusive of items which the Company believes are unusual in nature. Management believes that the unusual items identified, while not necessarily “nonrecurring”, are sufficiently anomalous to warrant the presentation of a separate financial measure which allows investors to evaluate the Company’s performance exclusive of these items. The unusual items consist of (1) Environmental Charges incurred in the second quarter of 2004 relating to a release of pollutants by the Company’s Met-Coil subsidiary prior to the Company’s acquisition in 2000 of that subsidiary, (2) Plant Shutdown expenses relating to the shutdown and relocation of the Company’s Air Clean Damper and Anemostat businesses and (3) Subsidiary Bankruptcy fees relating to the Chapter 11 bankruptcy process undertaken by the Company’s Met-Coil subsidiary in connection with the resolution of various claims arising from the aforementioned release of pollutants.

Revenues increased 12% from \$86,958,000 in the quarter ended June 30, 2003 to \$97,474,000 in the quarter ended June 30, 2004. “Net income before unusual items” increased 73% from \$1,269,000 in the quarter ended June 30, 2003 to \$2,365,000 in the quarter ended June 30, 2004 reflecting improved results from a number of products in the Company’s HVAC segment. In addition, cost reductions traceable to the consolidation of the formerly separate Anemostat and King Company operations also impacted earnings positively during the quarter. The Company’s growth in revenues and “Net income before unusual items” principally reflects growth in the Company’s historical businesses rather than recent acquisitions. Net income was reduced for the quarter ended June 30, 2004 owing to the effects of the “unusual items ” mentioned above.

The Company expects that the US Bankruptcy Court in Wilmington, Delaware will shortly approve Met-Coil’s Chapter 11 Plan of Reorganization. This approval will pave the way for Met-Coil to emerge from bankruptcy in the near future have quantified and settled the various environmental claims directed at its Lisle, Illinois manufacturing facility.