

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): May 15, 2006

MESTEK, INC.

(Exact name of registrant as specified in charter)

<u>Pennsylvania</u>	<u>1-448</u>	<u>25-0661650</u>
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

260 North Elm Street
Westfield, Massachusetts 01085
(Address of Principal Executive Offices)

Registrant's telephone number, including area code: 413 -568-9571

(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))

INFORMATION CONCERNING FORWARD-LOOKING STATEMENTS - This report and the exhibit or exhibits attached hereto, contain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including, without limitation, statements as to management's good faith expectations and beliefs, which are subject to inherent uncertainties which are difficult to predict, and may be beyond the ability of the Company to control. 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.

The words "believes," "expects," "intends," "plans," "anticipates," "hopes," "likely," "will," and similar expressions identify such forward-looking statements. Such forward-looking statements involve known and unknown risks, uncertainties and other important factors that could cause the actual results, performance or achievements of the Company (or entities in which the Company has interests), or industry results, to differ materially from future results, performance or achievements expressed or implied by such forward-looking statements.

Readers are cautioned not to place undue reliance on these forward-looking statements which reflect management's view only as of the date of this Form 8-K. The Company undertakes no obligation to publicly release the result of any revisions to these forward-looking statements which may be made to reflect events or circumstance after the date hereof or to reflect the occurrence of unanticipated events, conditions or circumstances. 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, 2005.

ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On May 15, 2006, Mestek, Inc. (the "Company") issued a press release reporting its results for the first quarter ended March 31, 2006. A copy of the earnings release issued by the Company with respect to these matters is attached hereto as Exhibit 99.1, and incorporated herein by reference.

The information in the earnings release and in this Item 2.02 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 and Exchange Act of 1934 or the Securities Act of 1933 only if, and to the extent that, such subsequent filing specifically references such information.

The earnings 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 performance, 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 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.

ITEM 7.01. REGULATION FD DISCLOSURE

The information included in Item 2.02 of this Form 8-K, including the press release attached as Exhibit 99.1, is incorporated by reference into this Item 7.01 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 and Exchange Act of 1934 or the Securities Act of 1933 only if, and to the extent that, such subsequent filing specifically references the information incorporated by reference herein.

ITEM 9.01. FINANCIAL STATEMENT AND EXHIBITS

- (a) none
- (b) none
- (c) The following document is filed herewith as an exhibit to this Form 8-K:

Exhibit 99.1 - Press Release

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant has caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

MESTEK, INC.
(Registrant)

Date: May 15, 2006

By: /s/ Stephen M. Shea
Stephen M. Shea
Senior Vice President – Finance
(Principal Financial and Accounting Officer)

MESTEK, INC.

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

Westfield Massachusetts
May 15, 2006

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

Mestek reported today its first quarter 2006 results of operations:

MESTEK INC. (MCC)

EARNINGS DIGEST

Quarter ended March 31:

	<u>2006</u>	<u>2005</u>
Revenues from Continuing Operations	\$90,781,000	\$,84,881,000
Income from Continuing Operations	\$226,000	(\$115,000)
Income from Operations of Discontinued Business (Omega-Flex spin-off)	---	\$1,454,000
Net Income	\$266,000	\$1,339,000
Basic Earnings per Share:		
Income from Continuing Operations	\$0.03	(\$0.02)
Income from Operations of Discontinued Business (Omega-Flex spin-off)	---	<u>0.17</u>
Net Income	<u>\$0.03</u>	<u>\$0.15</u>
Basic Weighted Average Shares Outstanding	8,732,000	8,600,000
Diluted Earnings per Share:		
Income from Continuing Operations	\$0.03	(\$0.02)
Income from Operations of Discontinued Business (Omega-Flex spin-off)	---	<u>0.17</u>
Net Income	<u>\$0.03</u>	<u>\$0.15</u>
Diluted Weighted Average Shares Outstanding	8,732,000	8,652,000

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

While Mestek's total first quarter profits were down substantially from the first quarter of 2005 those profits attributable to Continuing Operations improved modestly from a small loss in 2005 to a small profit in 2006 on a seven percent (7%) gain in revenues. Mestek's HVAC business is seasonal in nature with a high percentage of net profits usually occurring in the second half of the year. Mestek is continuing to be challenged by rising and volatile prices of the raw materials it fabricates and the time lag required to pass along the resulting increased costs to its customers.