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NORTH AMERICAN GALVANIZING & COATINGS INC

Form 8-K

March 02, 2005

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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):

February 25, 2005

North American Galvanizing & Coatings, Inc.

(Exact name of registrant as specified in its charter)

Delaware ----- (State or other jurisdiction of incorporation)	1-3920 ----- (Commission File Number)	71-0268502 ----- (IRS Employer Identification Number)
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2250 East 73rd Street Tulsa, Oklahoma ----- (Address of principal executive offices)	74136-6832 ----- (Zip Code)
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Registrant's telephone number, including area code: (918) 494-0964

Not applicable

(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 (SEE General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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- 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 February 25, 2005, North American Galvanizing & Coatings, Inc. (the "Company") issued a press release (the "Earnings Release") containing information about the Company's results of operations for the quarter and year ended December 31, 2004. A copy of the Earnings Release is attached hereto as Exhibit 99.1

ITEM 8.01 - OTHER ITEMS

After issuing the Earnings Release, the Company discovered that there was a rounding error relating to the earnings per share information contained in the Earnings Release. The Company reported basic and diluted earnings (loss) per share of \$(0.03) for the quarter ended December 31, 2004 and \$0.05 for the year ended December 31, 2004. After adjusting for the rounding error, the basic and diluted earnings (loss) per share for the quarter ended December 31, 2004 were \$(0.02), and the basic and diluted earnings per share for the year ended December 31, 2004 were \$0.06 and \$0.05, respectively.

ITEM 9.01 - FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

99.1 Press Release dated February 25, 2005.

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.

NORTH AMERICAN GALVANIZING & COATINGS, INC.

Date: March 2, 2005

By: /s/ Paul R. Chastain

Name: Paul R. Chastain
Title: Vice President and Chief Financial Officer

EXHIBIT INDEX

99.1 Press Release dated February 25, 2005.