

QEP CO INC  
Form 8-K  
October 14, 2005

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**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): October 12, 2005**

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**Q.E.P. CO., INC.**

(Exact name of registrant as specified in its charter)

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

**0-21161**  
(Commission File No.)

**13-2983807**  
(IRS Employer  
Identification No.)

**1081 Holland Drive**  
**Boca Raton, Florida 33487**

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(Address of principal executive offices)

561-994-5550

(Registrant's telephone number, including area code)

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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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**Section 2- Financial Information**

**Item 2.02. Results of Operations and Financial Condition.**

On October 12, 2005, Q.E.P. Co., Inc. (the Company ) held a conference call with the investment community to discuss its fiscal 2006 second quarter ended August 31, 2005 financial results. A copy of the transcript of the conference call is furnished as Exhibit 99.1 and is incorporated herein by reference.

In accordance with General Instruction B.2 of Form 8-K, the information in this Current Report on Form 8-K, including Exhibit 99.1, shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liability of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such a filing.

**Section 7- Regulation FD**

**Item 7.01. Regulation FD Disclosure.**

On October 12, 2005, the Company held a conference call with the investment community to discuss its fiscal 2006 second quarter ended August 31, 2005 financial results. The conference call was broadly accessible to the public by dial-in conference call and by web cast. A copy of the press release announcing the conference call and the dial-in information is attached hereto as Exhibit 99.2 and is incorporated by reference herein. A copy of the transcript of the conference call is attached hereto as Exhibit 99.1 and is incorporated by reference herein.

**Section 9- Financial Statements and Exhibits**

**Item 9.01. Financial Statements and Exhibits.**

(c) Exhibits

As described in Item 2.02 and 7.01 of this Report, the following Exhibits are furnished as part of this Current Report on Form 8-K:

<u>Exhibit No.</u>	<u>Description</u>
99.1	Transcript of Earnings Call held on October 12, 2005
99.2	Press Release of the Company dated October 6, 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.

Q.E.P. Co., Inc.

Date: October 13, 2005

By:           /s/ Marc Applebaum          

Name: Marc Applebaum  
Title: Senior Vice President and  
Chief Financial Officer

**EXHIBIT INDEX**

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