Incorporation)

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) August 31, 2006

ACR GROUP, INC.

(Exact Name of Registrant as Specified in Its Charter)

Texas 0-12490 74-2008473
(State or Other (Commission (IRS Employer

Jurisdiction of File Number) Identification No.)

3200 Wilcrest Drive,

Suite 440

Houston, Texas 77042

(Address of Principal Executive Offices, Including Zip Code)

(713) 780-8532

Registrant s telephone number, including area code

N/A

(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:

[&]quot; 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))

Item 7.01. Regulation FD Disclosure.

On August 31, 2006, ACR Group, Inc. (the Company) made a presentation to institutional investors at a conference sponsored by Bank of America Securities in Houston, TX. A copy of the Company s presentation for this conference is available on its website at: www.acrgroup.com under the Investment Information section.

The information in this Form 8-K and the Exhibit attached hereto shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any Company filing under the Securities Act of 1933, as amended.

Item 9.01. Exhibits.

(d) Exhibits

Exhibit Description

99.1 Investor Presentation presented on August 31, 2006 by ACR Group, Inc.

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, thereunto duly authorized.

ACR Group, Inc.

By: /s/ Anthony R. Maresca
Anthony R. Maresca

Dated: August 31, 2006

Senior Vice President and

Chief Financial Officer

EXHIBIT INDEX

Exhibit

Number Exhibit Description

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Safe Harbor

Statements in this news release that relate to management s expectations or beliefs concerning future plans, expectations, events, and performance are forward-looking within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended.

For more detailed information on the risks and uncertainties associated with these forward-looking statements and the Company s other activities, see the periodic reports filed by the Company with the Securities and Exchange Commission such as Form 10-K, Form 10-Q and Form 8-K.

The Company does not undertake any obligation to publicly update any forward-looking statements, whether as a result of new information, future events, or otherwise.

CONTACTS:

Alex Trevino, Jr. Tony Maresca

President and CEO Sr. Vice President & CFO

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