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ARTS WAY MANUFACTURING CO INC

Form 8-K

July 25, 2006

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) July 19, 2006

ART'S-WAY MANUFACTURING CO., INC.  
(Exact Name of Registrant As Specified In Its Charter)

Delaware  
State or Other Jurisdiction of Incorporation

0-05131    42-0920725  
(Commi    (IRS Employer File No.)  
Identification Number)

P.O. Box 288  
Armstrong, Iowa 50514  
(Address of Principal Executive Offices) (Zip Code)

(712) 864-3131  
(Registrant's Telephone Number Including Area Code)

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 Instructions A.2 below):

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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Item 4.01 Changes in Registrant's Certifying Accountant

On July 19, 2006, the Company's independent accountant previously engaged to audit the Company's financial statements, McGladrey & Pullen, LLP, orally informed the Chair of the Audit Committee that it did not desire to be re-appointed in 2006. McGladrey & Pullen, LLP's, report on the financial statements for the past two fiscal years did not contain an adverse opinion or disclaimer of opinion, or was modified as to uncertainty, audit scope, or accounting principles. There were no disagreements with McGladrey & Pullen, LLP, whether or not resolved, on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to

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McGladrey & Pullen, LLP's, satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its report.

Item 9.01 Financial Statements and Exhibits

Attached as Exhibit 99.1 is McGladrey & Pullen, LLP's, letter to the Company dated July 25, 2006, filed pursuant to Item 304(a)(3) of Regulation S-B.

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 hereunto duly authorized.

ART'S-WAY MANUFACTURING CO., INC.

Date: July 25, 2006

By: /s/ Carrie L. Majeski  
Carrie L. Majeski  
Chief Financial Officer

Exhibit Index

Description

Exhibit No. 99.1 Letter from McGladrey & Pullen, LLP dated July 25, 2006.