



**Item Other Events.**  
**8.01.**

Effective on February 17, 2006, P & F Industries, Inc. (the “Registrant”) relocated its principal executive offices to 445 Broadhollow Road, Suite 100, Melville, New York 11747. The Registrant’s new telephone number is (631) 694-9800.

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**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.

**P & F INDUSTRIES, INC.**

Date: February 17, 2006

By: /s/ Joseph A. Molino, Jr.

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Joseph A. Molino, Jr.  
Vice President,  
Chief Operating Officer and  
Chief Financial Officer