

STEWART & STEVENSON SERVICES INC
Form 8-K
May 26, 2005

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): May 26, 2005

STEWART & STEVENSON SERVICES, INC.

(Exact name of registrant as specified in its charter)

Texas
(State or other jurisdiction
of incorporation)

0-8493
(Commission File Number)

74-1051605
(I.R.S. Employer
Identification No.)

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2707 North Loop West
Houston, Texas
(Address of principal executive offices)

77008
(Zip code)

Registrant's telephone number, including area code: **(713) 868-7700**

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)

 - 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(a). Results of Operations and Financial Condition.

All of the information furnished in Item 2.02(a) of this report and the accompanying exhibit(s) shall not be deemed to be filed for the purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, and shall not be incorporated by reference in any filing under the Securities Act of 1933, as amended.

On May 26, 2005, Stewart & Stevenson Services, Inc. (the Company) issued the press release attached hereto as Exhibit 99.1 announcing its fiscal 2005 first quarter results.

Item 9.01. Financial Statements and Exhibits.

Exhibit 99.1 **Company Press Release dated May 26, 2005, titled Stewart & Stevenson Services Reports First Quarter 2005 Results .**

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 hereto duly authorized.

STEWART & STEVENSON SERVICES, INC.

Date: May 26, 2005

By: /s/ John B. Simmons
Name: John B. Simmons
Title: Senior Vice President and Chief Financial Officer

EXHIBIT INDEX

99.1 Company Press Release dated May 26, 2005, titled Stewart & Stevenson Services Reports First Quarter 2005 Results .