

ARTS WAY MANUFACTURING CO INC

Form 8-K

August 30, 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) August 25, 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
(Commission (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 August 25, 2006, the Company engaged Eide Bailly LLP to be its independent accountant to audit the Company's financial statements. Prior to the engagement, the Company had not previously had consulted with Eide Bailly LLP on any matters.

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.

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ART'S-WAY MANUFACTURING CO., INC.

Date: August 29, 2006

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