STEWART & STEVENSON SERVICES INC Form 8-K April 26, 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): April 26, 2006

STEWART & STEVENSON SERVICES, INC.

(Exact name of Registrant as specified in charter)

Texas (State or other jurisdiction of incorporation) 0-8493 (Commission File Number) 74-1051605 (I.R.S. Employer Identification No.)

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

77008 (Zip Code)

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

Former name or former address, if changed since last report: Not Applicable

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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:

"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 (1 7 CFR 240.13e-4(c))

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Item 8.01 Other Events

On April 26, 2006, the Company issued a press release announcing that Institutional Shareholder Services has recommended that the Company s shareholders vote for the proposed merger transaction with Armor Holdings, Inc., at the May 9, 2006 special meeting of the Company s shareholders. A copy of the press release is furnished herewith as exhibit 99.1.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits. The following Exhibit is furnished herewith as a part of this report:

 Exhibit
 Description

 99.1
 Press Release of Stewart & Stevenson Services, Inc. dated April 26, 2006

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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.

STEWART & STEVENSON SERVICES, INC.

Dated: April 26, 2006

By: Name: Title: /s/ L. Scott Biar L. Scott Biar Chief Financial Officer

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