

STEWART & STEVENSON SERVICES INC  
Form 8-K  
February 27, 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): February 27, 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 (17 CFR 240.13e-4(c))

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**Item 7.01 Regulation FD Disclosure**

On February 27, 2006, the Registrant and Armor Holdings, Inc. issued a joint press release announcing their entry into a definitive merger agreement. A copy of the press release is furnished herewith as Exhibit 99.1

**Item 9.01 Financial Statements and Exhibits.**

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

<b>Exhibit</b>	<b>Description</b>
99.1	Joint Press Release of Stewart & Stevenson Services, Inc. and Armor Holdings, Inc., dated February 27, 2006, titled Armor Holdings, Inc. Announces Agreement to Acquire Stewart & Stevenson Services, Inc.

**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: February 27, 2006

By: */s/ Carl B. King*  
Name: Carl B. King  
Title: Senior Vice President,  
Secretary & General Counsel