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McGladrey & Pullen, LLP's, satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its report.

Item 9.01 Financial Statements and Exhibits

Attached as Exhibit 99.1 is McGladrey & Pullen, LLP's, letter to the Company dated July 25, 2006, filed pursuant to Item 304(a)(3) of Regulation S-B.

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.

ART'S-WAY MANUFACTURING CO., INC.

Date: July 25, 2006

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

Exhibit Index

Description

Exhibit No. 99.1 Letter from McGladrey & Pullen, LLP dated July 25, 2006.