JORGENSEN EARLE M CO /DE/ Form 8-K October 27, 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 posted): October 27, 2005

EARLE M. JORGENSEN COMPANY

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of

incorporation or organization)

1-7537 (Commission File 95-0886610 (I.R.S. Employer

Number)

Identification No.)

10650 Alameda Street,

Lynwood, California (Address of principal executive offices) 90262 (Zip Code)

Registrant s telephone number: (323) 567-1122

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Not Applicable

(Former name or former address if changed since last report.)

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))

Item 2.02. Results of Operations and Financial Condition.

On October 27, 2005, Earle M. Jorgensen Company (the Company) issued a press release announcing financial results for the second quarter of fiscal 2006 ended September 28, 2005. Attached hereto as Exhibit 99.1 is a copy of the Company s press release dated October 27, 2005 announcing the Company s financial results for this period.

The information contained in this report and the exhibit hereto shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

99.1 Press Release, dated October 27, 2005, of Earle M. Jorgensen Company (included herewith).

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.

Date: October 27, 2005

EARLE M. JORGENSEN COMPANY

/s/ William S. Johnson William S. Johnson

Vice President, Chief Financial Officer and

Secretary

EARLE M. JORGENSEN COMPANY

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INDEX TO EXHIBITS

Exhibit No.

Description

99.1

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