

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM S-8  
REGISTRATION STATEMENT**  
*UNDER*  
**THE SECURITIES ACT OF 1933**

**ACTUANT CORPORATION**

(Exact name of registrant as specified in its charter)

**WISCONSIN**  
(State or other jurisdiction of  
incorporation of organization)

**39-0168610**  
(I.R.S. Employer  
Identification No.)

**6100 North Baker Road  
Milwaukee, Wisconsin 53209**  
(Address of Principal Executive Offices)

**ACTUANT CORPORATION  
2002 STOCK PLAN**  
(Full title of the plan)

**Andrew G. Lampereur  
Vice President and Chief Financial Officer  
Actuant Corporation  
6100 North Baker Road  
Milwaukee, Wisconsin 53209**

*Copy to:*  
**Helen R. Friedli, P.C.  
McDermott Will & Emery LLP  
227 West Monroe Street  
Chicago, Illinois 60606**

(Name and address of agent for service)

**(414) 352-4160**  
(Telephone number, including area code, of agent for service)

**CALCULATION OF REGISTRATION FEE**

Title of Securities to be Registered	Amount to be registered (1)	Proposed maximum offering price per share (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee
Class A Common Stock, par value \$0.20 per share	2,000,000 shares	\$ 55.13	\$ 110,260,000	\$ 11,797.82

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933 (the "Securities Act"), this Registration Statement also covers such indeterminate number of additional shares which may be issued if the anti-dilution and adjustment provisions of the plan become operative. In addition, pursuant to Rule 416(c) under the Securities Act, this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to the plan.
- (2) Pursuant to Rule 457(h), estimated solely for the purpose of computing the registration fee, based upon \$55.13 per share, which is the average of the high and low sales prices of the Class A Common Stock reported on the New York Stock Exchange Composite Tape on January 17, 2006.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

This Registration Statement relates to an amendment to the Actuant Corporation 2002 Stock Plan that increases the number of shares of Class A Common Stock authorized and reserved for issuance thereunder by 2,000,000 shares. Pursuant to General Instruction E of Form S-8, the Registration Statement on Form S-8 relating to the plan (File No. 333-102523) filed by the Registrant with the Securities and Exchange Commission is incorporated herein by reference, except as amended hereby.

Item 8. Exhibits.

Reference is made to the Exhibit Index.

Item 9. Undertakings.

1. The undersigned registrant hereby undertakes:

- (a) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.
- (b) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (c) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
- (d) That, for the purpose of determining liability of the registrant under the Securities Act to any purchaser in the initial distribution of the securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:
  - (i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;
  - (ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;
  - (iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and
  - (iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

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2. The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
  3. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Milwaukee, State of Wisconsin, on January 20, 2006.

ACTUANT CORPORATION

By: /s/ Andrew G. Lampereur

Andrew G. Lampereur  
Executive Vice President and Chief Financial Officer  
(Principal Financial and Accounting Officer of  
the Registrant)

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints, Robert C. Arzbaecher and Andrew G. Lampereur, and each of them, his true and lawful attorneys-in-fact and agents, for him and in his name, place and stead in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and any other regulatory authority, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on January 20, 2006.

<u>Signature</u>	<u>Title</u>
<u>/s/ Robert C. Arzbaecher</u> Robert C. Arzbaecher	President and Chief Executive Officer, Chairman of the Board and Director (Principal Executive Officer of the Registrant)
<u>/s/ Andrew G. Lampereur</u> Andrew G. Lampereur	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer of the Registrant)
<u>/s/ Gustav H.P. Boel</u> Gustav H.P. Boel	Director
<u>/s/ Thomas J. Fischer</u> Thomas J. Fischer	Director
<u>/s/ William K. Hall</u> William K. Hall	Director
<u>/s/ Kathleen J. Hempel</u> Kathleen J. Hempel	Director
<u>/s/ Robert A. Peterson</u> Robert A. Peterson	Director
<u>/s/ William P. Sovey</u> William P. Sovey	Director
<u>/s/ Larry D. Yost</u> Larry D. Yost	Director

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ACTUANT CORPORATION  
EXHIBIT INDEX  
TO  
FORM S-8 REGISTRATION STATEMENT

<u>Exhibit Number</u>	<u>Description</u>
5.1	Opinion (including consent) of McDermott Will & Emery LLP as to the legality of the securities to be issued.
23.1	Consent of PricewaterhouseCoopers LLP.
99.1	Actuant Corporation 2002 Stock Plan (as amended and restated for EDGAR filing purposes), incorporated by reference to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 20, 2006.

[Letterhead of McDermott Will & Emery]

January 20, 2006

Actuant Corporation  
6100 North Baker Road  
Milwaukee, Wisconsin 53209

Re: Actuant Corporation 2002 Stock Plan

Ladies and Gentlemen:

We are providing this opinion in connection with the Registration Statement of Actuant Corporation (the "Company") on Form S-8 (the "Registration Statement") to be filed under the Securities Act of 1933, as amended (the "Act"), with respect to the proposed sale of up to an additional 2,000,000 shares of Class A Common Stock, par value \$.20 per share, of the Company (the "Shares") pursuant to the Company's 2002 Stock Plan (the "Plan").

We have examined: (i) the Registration Statement; (ii) the Company's Restated Articles of Incorporation and Amended and Restated Bylaws, each as amended to date; (iii) the Plan; and (iv) the corporate proceedings relating to the authorization for the issuance of the Shares pursuant to the Plan.

In addition to the examination outlined above, we have conferred with various officers of the Company and have ascertained or verified, to our satisfaction, such additional facts as we deemed necessary or appropriate for the purposes of this opinion. In our examination, we have assumed the authenticity of all documents submitted to us as originals, the conformity to the original documents of all documents submitted to us as copies, the genuineness of all signatures on documents reviewed by us and the legal capacity of natural persons.

Based on the foregoing, we are of the opinion that all corporate proceedings necessary for the authorization, issuance and delivery of the Shares under the Plan have been duly taken and, upon issuance pursuant to the terms of the Plan, will be validly issued, fully paid and nonassessable, subject to the personal liability which may be imposed on shareholders by Section 180.0622(2)(b) of the Wisconsin Business Corporation Law, as judicially interpreted, for debts owing to employees for services performed.

The Company's Secretary, Helen R. Friedli, is a partner of McDermott Will & Emery LLP, which serves as counsel to the Company.

This opinion is furnished to you solely for your benefit in connection with the filing of the Registration Statement and is not to be used, circulated, quoted or otherwise referred to for any other purpose without our prior written consent. Notwithstanding the foregoing, we hereby

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January 20, 2006

Page - -2-

consent to the references to our firm in the Registration Statement and to the filing of this opinion by the Company as an Exhibit to the Registration Statement. In giving this consent, we do not hereby admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ McDermott Will & Emery LLP

**Consent of Independent Registered Public Accounting Firm**

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated November 10, 2005 relating to the financial statements, financial statement schedule, management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting, of Actuant Corporation, which appears in Actuant Corporation's Annual Report on Form 10-K for the year ended August 31, 2005.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP  
Milwaukee, Wisconsin  
January 19, 2006