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):

December 20, 2006

Air Products and Chemicals, Inc.

(Exact name of registrant as specified in its charter)

Delaware

1-4534

(Commission

File Number)

(State or other jurisdiction of incorporation)

7201 Hamilton Boulevard, Allentown, Pennsylvania

(Address of principal executive offices)

Registrant's telephone number, including area code:

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))

23-1274455

(I.R.S. Employer Identification No.)

18195-1501

(Zip Code)

610 481-4911

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Item 7.01 Regulation FD Disclosure.

On December 20, 2006, the company published the Quarter-to-Date Sales Update, including consolidated sales and product volumes for October and November on its website at http://www.airproducts.com/Invest/financialnews/current.htm. A copy is attached as Exhibit 99.1 to this Form 8-K. The Quarter-to-Date Sales Update is being furnished; it is not deemed to be filed.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

99.1 Quarter-to-Date Sales Update dated December 20, 2006.

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.

December 20, 2006

Air Products and Chemicals, Inc.

By: Paul E. Huck

Name: Paul E. Huck Title: Vice President and Chief Financial Officer Exhibit Index

Exhibit No.

99.1

Description

Quarter-to-Date Sales Update dated December 20, 2006.

Sales Update

December 20, 2006

	October & November 2006 % Change vs. Prio <u>r Y</u> ear	Commentary
Consolidated Sales	22	Increase reflects strong volumes, improved pricing and equipment growth across most businesses. Natural gas impact (8%), currency +2%, net acquisitions/divestitures 0%. Prior year excludes Amines.
Merchant Gases	21	Sales increased on solid demand and improved pricing in all major regions. NA, Europe & Asia all up double digits. NA 2005 impacted by hurricane disruptions.
Tonnage Gases	4	Sales increased due to the addition of 6 new plants in 2006 and hurricane disruptions in 2005. Natural gas pricing, down ~ (50%), impacted sales growth ~ (30%).
Electronics and Performance Materials	24	Sales increased in both businesses driven by underlying industry growth. Electronics sales were higher across most offerings, particularly strong equipment orders. Performance Materials sales benefited from the Tomah acquisition and strong Epoxy Additives demand.
Healthcare	14	Sales increased primarily due to the UK respiratory care contact.

Note: We are providing this information at the request of financial analysts and investors who have indicated that it would assist them in understanding recent business trends at Air Products. This information is based on current estimates and data that we believe in our judgment to be reliable. Please keep in mind that sales are not the only factors that determine future financial performance. Many other factors including raw material, energy, distribution and overhead costs and other price changes also influence results.