
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):

October 16, 2006

Air Products and Chemicals, Inc.

(Exact name of registrant as specified in its charter)

Delaware

1-4534

23-1274455

(State or other jurisdiction
of incorporation)

(Commission
File Number)

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

7201 Hamilton Boulevard, Allentown, Pennsylvania

18195-1501

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code:

610 481-4911

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))
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Item 7.01 Regulation FD Disclosure.

Air Products today has posted unaudited historical financial information corresponding to its six new segments (as announced on October 2, 2006) for fiscal years 2004 and 2005 and the first three quarters of fiscal year 2006. The financial information has been posted to the Company's Investor Relations website at www.airproducts.com/Invest/financialnews/segment.htm. The press release announcing the posting of the restated financial statements is attached as Exhibit 99.1. The Press Release and unaudited historical financial information are being furnished; they are not deemed to be filed.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits
99.1 Press Release dated October 16, 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.

Air Products and Chemicals, Inc.

October 16, 2006

By: *Paul E. Huck*

Name: Paul E. Huck

Title: Vice President and Chief Financial Officer

Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated October 16, 2006.

News Release

Air Products and Chemicals, Inc.
7201 Hamilton Boulevard
Allentown, PA 18195-1501

Air Products Provides Historical Financial Information

For Its New Reporting Segments

LEHIGH VALLEY, Pa. (October 16, 2006) – Air Products (NYSE:APD) today provided unaudited historical financial information for its six new business segments as announced on October 2, 2006. The unaudited financial information, which covers fiscal 2002 through the third quarter of fiscal 2006, has been posted to the company's Investor Relations web site at www.airproducts.com/Invest/financialnews/segment.htm.

With its commitment to be more focused, less cyclical and higher growth, Air Products recently completed a business reorganization that aligns its organizational structure to its strategic direction. This reorganization included the appointment of a Chief Operating Officer, divestiture of the company's amines business, and the formation of four global businesses. Going forward, financial performance will be reported under six segments: Merchant Gases, Tonnage Gases, Electronics and Performance Materials, Equipment and Energy, Healthcare, and Chemicals.

Air Products will release fiscal fourth quarter and full-year financial results in keeping with this new segmentation on Wednesday, October 25, 2006. The company will host a teleconference at 10:00 a.m. Eastern Time that same day: www.airproducts.com/Invest/financialnews/Earnings_Releases/Teleconference.htm.

Air Products (NYSE:APD) serves customers in technology, energy, healthcare and industrial markets worldwide with a unique portfolio of products, services and solutions, providing atmospheric gases, process and specialty gases, performance materials and chemical intermediates. Founded in 1940, Air Products has built leading positions in key growth markets such as semiconductor materials, refinery hydrogen, home healthcare services, natural gas liquefaction, and advanced coatings and adhesives. The company is recognized for its innovative culture, operational excellence and commitment to safety and the environment and is listed in the Dow Jones Sustainability and FTSE4Good Indices. The company has annual revenues of \$8.1 billion, operations in over 30 countries, and over 20,000 employees around the globe. For more information, visit www.airproducts.com.

***NOTE: This release may contain forward-looking statements. Actual results could vary materially, due to changes in current expectations.

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