

NORTH AMERICAN GALVANIZING & COATINGS INC  
Form SC 13G  
January 30, 2008

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
SCHEDULE 13G  
Under the Securities Exchange Act of 1934  
(Amendment No. \_\_\_\_\_)\*

NORTH AMERICAN GALVANIZING & COATINGS, INC.

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

65686Y109

(CUSIP Number)

DECEMBER 31, 2007

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

CUSIP No. 65686Y109

1. Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).  
31-0891459

2. Check the Appropriate Box if a Member of a Group  
(See Instructions)

- (a)   
(b)

3. SEC Use Only

4. Citizenship or Place of Organization  
OHIO

Number of Shares Beneficially by Owned by Each  
Reporting Person With:

5. Sole Voting Power: 691916

6. Shared Voting Power: 0

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7. Sole Dispositive Power: 691916
8. Shared Dispositive Power: 0
9. Aggregate Amount Beneficially Owned by  
Each Reporting Person  
691916
10. Check if the Aggregate Amount in Row (9) Excludes  
Certain Shares (See Instructions)
11. Percent of Class Represented by Amount in Row (9)  
5.6%
12. Type of Reporting Person (See Instructions)  
IA

Item 1.

(a) Name of Issuer  
NORTH AMERICAN GALVANIZING & COATINGS, INC.

(b) Address of Issuers Principal Executive Offices  
5314 S YALE AVENUE TULSA, OKLAHOMA 74135

Item 2.

(a) Name of Person Filing  
JAMES INVESTMENT RESEARCH, INC.

(b) Address of Principal Business Office or, if none, Residence  
1349 FAIRGROUND ROAD XENIA, OHIO 45385

(c) Citizenship  
UNITED STATES

(d) Title of Class of Securities  
COMMON STOCK

(e) CUSIP Number  
65686Y109

Item 3. If this statement is filed pursuant to 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) [ ] Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b) [ ] Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c) [ ] Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d) [ ] Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) [ X ] An investment adviser in accordance with 240.13d-1(b)(1)(ii)(E);
- (f) [ ] An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F);
- (g) [ ] A parent holding company or control person in accordance with 240.13d-1(b)(1)(ii)(G);
- (h) [ ] A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) [ ] A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) [ ] Group, in accordance with 240.13d-1(b)(1)(ii)(J).

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Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned:  
691916
- (b) Percent of class:  
5.6%
- (c) Number of shares as to which the person has:
  - (i) Sole power to vote or to direct the vote  
691916
  - (ii) Shared power to vote or to direct the vote  
0
  - (iii) Sole power to dispose or to direct the disposition of  
691916
  - (iv) Shared power to dispose or to direct the disposition of  
0

Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [ ]

NOT APPLICABLE

Instruction: Dissolution of a group requires a response to this item.

Item 6. Ownership of More than Five Percent on Behalf of another Person.

NOT APPLICABLE

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company

NOT APPLICABLE

Item 8. Identification and Classification of Members of the Group:

NOT APPLICABLE

Item 9. Notice of Dissolution of Group:

NOT APPLICABLE

Item 10. Certification

(a) The following certification shall be included if the statement is filed pursuant to 240.13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect. (b) The following certification shall be included if the statement is filed pursuant to 240.13d-1(c):

By signing below I certify that, to the best of my knowledge

and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing

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or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date:

January 30, 2008

Signature:

THOMAS L. MANGAN

Name/Title:

SENIOR VICE PRESIDENT