

SIMPLETECH INC  
Form 8-K  
December 04, 2006

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

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**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 4, 2006

**SIMPLETECH, INC.**

(Exact name of registrant as specified in charter)

**California**  
(State or other jurisdiction  
of incorporation)

**000-31623**  
(Commission  
File Number)

**33-0399154**  
(IRS Employer  
Identification No.)

**3001 Daimler Street,**

**Santa Ana, California**  
(Address of principal executive offices)

**92705-5812**  
(Zip Code)

Registrant's telephone number, including area code (949) 476-1180

N/A

(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 (see General Instruction A.2. below):

.. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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- “ 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.**

On December 4, 2006, SimpleTech, Inc. (the Registrant ) issued a press release updating its earnings per share and revenue guidance for the fourth quarter ending December 31, 2006. A copy of the press release issued by the Registrant is attached as Exhibit 99.1 to this Form 8-K.

The information furnished under Item 7.01 of this Current Report on Form 8-K and the exhibit attached hereto shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act ), or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, unless the Registrant specifically incorporates the foregoing information into those documents by reference.

**ITEM 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

The following exhibit is furnished as part of this report:

**Exhibit**

<b>Number</b>	<b>Description of Exhibit</b>
99.1	Press Release of SimpleTech, Inc., dated December 4, 2006, updating earnings and revenue guidance for the fourth quarter of 2006

**SIGNATURE**

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 thereunto duly authorized.

SimpleTech, Inc.

Date: December 4, 2006

By: /s/ Dan Moses  
Dan Moses  
Executive Vice President and Chief  
Financial Officer

**Exhibit Index**

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