CLEARONE COMMUNICATIONS INC

Form 8-K October 26, 2006

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 26, 2006

ClearOne Communications, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Utah

(State or Other Jurisdiction of Incorporation)

000-17219 87-0398877

(Commission (I.R.S. File Number) employer identification number)

1825 Research Way, 84119

Salt Lake City, Utah

(Address of principal (Zip executive offices) Code)

(801) 975-7200

(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	e 425 under	the Securities A	ct (17 C	FR 230.42	25

- [] 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))

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[] Pre-commencement communication pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))							
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Item 2.02 Results of Operations and Financial Condition.

On October 26, 2006, ClearOne Communications, Inc. (the "Company") issued a press release announcing its financial results for the first quarter ended September 30, 2006. The full text of the Company's press release is furnished herewith as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No. Title of Document Location

99.1 Press Release dated October 26, 2006 captioned "ClearOne Reports Fiscal 2007 First Quarter Financial Results."

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.

CLEARONE COMMUNICATIONS, INC.

Date: October 26, 2006 By: /s/ Greg A. LeClaire Greg A. LeClaire

Vice President of Finance

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