

LIFELINE THERAPEUTICS, INC.

Form 8-K

August 23, 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): August 22, 2006

Lifeline Therapeutics, Inc.

(Exact name of registrant as specified in its charter)

Colorado

000-30489

84-1097796

(State or other jurisdiction
of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

6400 South Fiddler s Green Circle, Suite 1970, Englewood, CO 80111

(Address of principal executive offices) (Zip Code)

Registrant s telephone number, including area code: (720) 488-1711

(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)
 - 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 2.02 Results of Operations and Financial Condition

On August 22, 2006, Lifeline Therapeutics, Inc. issued a press release entitled Lifeline Therapeutics, Inc. Announces Q4 and FY 2006 Financial and Operating Results. The press release is attached as Exhibit 99.1 hereto.

Item 7.01 Regulation FD Disclosure

On August 22, 2006, Lifeline Therapeutics, Inc. issued a press release entitled Lifeline Therapeutics, Inc. Announces Q4 and FY 2006 Financial and Operating Results. The press release is attached as Exhibit 99.1 hereto.

Item 9.01 Exhibits

99.1 Press release, dated August 22, 2006, entitled Lifeline Therapeutics, Inc. Announces Q4 and FY 2006 Financial and Operating 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 thereunto duly authorized.

Date: August 22, 2006

LIFELINE THERAPEUTICS, INC.

By: /s/ Stephen K. Onody
Stephen K. Onody
Chief Executive Officer

Exhibit Index

Exhibit

| No. | Description |
|------------|--|
| 99.1 | Press release, dated August 22, 2006, entitled Lifeline Therapeutics, Inc. Announces Q4 and FY 2006 Financial and Operating Results. |