

CLEARONE COMMUNICATIONS INC  
Form 8-K  
October 26, 2006

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**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 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 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."	This Filing

**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