

LACROSSE FOOTWEAR INC

Form 8-K

July 31, 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): July 31, 2006

LaCROSSE FOOTWEAR, INC.
(Exact name of registrant as specified in its charter)

Wisconsin
(State or other jurisdiction
of incorporation)

0-23800
(Commission
file number)
17634 NE Airport Way, Portland, Oregon 97230

39-1446816
(IRS employer
identification number)

(Address of principal executive offices, including zip code)
(503) 262-0110

(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 (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 July 31, 2006, LaCrosse Footwear, Inc. issued a press release entitled

LACROSSE FOOTWEAR REPORTS SECOND QUARTER RESULTS regarding its consolidated financial results for the second quarter 2006. A copy of the press release is attached as Exhibit 99.1.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

Exhibit No.	Description
99.1	LaCrosse Footwear, Inc. Press Release dated July 31, 2006, entitled LACROSSE FOOTWEAR REPORTS SECOND QUARTER RESULTS .

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed by the undersigned thereunto duly authorized.

LaCROSSE FOOTWEAR, INC.

Dated: July 31, 2006

By: /s/ David P. Carlson
David P. Carlson
Executive Vice President and
Chief Financial Officer

EXHIBIT INDEX

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