GIGA TRONICS INC Form 8-K August 02, 2006

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

Giga-tronics Incorporated

(Exact name of registrant as specified in its charter)

(Zimer mine of registrative is operation in the charact)	
California	94-2656341
(State or other jurisdiction of incorporation)	(IRS Employer Identification No.)
4650 Norris Canyon Road, San Ramon, CA	94583
(Address of principal executive offices)	(Zip Code)
Registrant s telephone number, inc	eluding area code: (925) 328-4650
N/A	_
(Former name or former address	, if changed since last report)
Check the appropriate box below if the Form 8-K filing is int	
the registrant under any of the following provisions (see Gene	
Written communications pursuant to Rule 425 under the	
Soliciting material pursuant to Rule 14a-12 under the Ex	
Pre-commencement communications pursuant to Rule 1	,
Pre-commencement communications pursuant to Rule 1	
1 10-commencement communications pursuant to Rule 1	130-4(c) under the Exchange Act (17 Cr R 240.130-4(c

Item 2.02 Results of Operations and Financial Condition.

On July 31, 2006, Giga-tronics Incorporated announced its quarterly earnings for the first quarter of fiscal 2007. A copy of the press release is attached as Exhibit 99.1 to this Form 8-K and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

The list of exhibits called for by this Item is incorporated by reference to the exhibit index to this report.

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.

Dated: July 31, 2006 GIGA-TRONICS INCORPORATED

By: /s/ Mark H. Cosmez II VP Finance, Chief Financial Officer and Secretary

EXHIBIT INDEX

Exhibit No. Description

99.1 Press Release dated July 31, 2006