

Wilber CORP  
Form 8-K  
October 27, 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 27, 2006

**The Wilber Corporation**  
(Exact name of registrant as specified in its charter)

**New York**  
(State or other jurisdiction  
of incorporation)

**001-31896**  
(Commission  
File Number)

**15-6018501**  
(IRS Employer  
Identification No.)

**245 Main Street, Oneonta, New York 13820**  
(Address of principal executive offices)

Registrant's telephone number, including area code: **(607) 432-1700**

**Not Applicable**  
(Former name or former address, if changed since last report)

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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 October 27, 2006, The Wilber Corporation issued a press release announcing the declaration of its quarterly dividend and earnings for the quarter ended September 30, 2006. The press release is filed as Exhibit 99.1 to this report.

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits.

Exhibit

<u>No.</u>	<u>Description</u>
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99.1	Press release, dated October 27, 2006.
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**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.

THE WILBER CORPORATION  
(Registrant)

/s/ Joseph E. Sutaris  
Joseph E. Sutaris  
Secretary, Treasurer & Chief  
Financial Officer

Date: October 27, 2006

EXHIBIT INDEX

Exhibit <u>No.</u>	<u>Description</u>
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