

ENCORE WIRE CORP /DE/

Form 8-K

April 24, 2008

**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):

April 23, 2008

ENCORE WIRE CORPORATION

(Exact name of Registrant as specified in its charter)

Delaware

0-20278

75-2274963

(State or other jurisdiction of
incorporation)

Commission
File Number

(I.R.S. Employer
Identification No.)

**1329 Millwood Road
McKinney, Texas**

75069

(Address of principal executive
offices)

(Zip Code)

Registrant's telephone number, including area code: **(972) 562-9473**

(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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Section 2 Financial Information

Item 2.02 Results of Operations and Financial Condition.

On April 23, 2008, Encore Wire Corporation, a Delaware corporation (the Company), issued an earnings release describing selected financial results of the Company for the first quarter of 2008. A copy of the Company's earnings release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

Limitation on Incorporation by Reference:

In accordance with general instruction B.2 of Form 8-K, the information in this report, including exhibits, is furnished pursuant to Item 2.02 and shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, or otherwise subject to the liability of that section.

Section 7 Regulation FD

Item 7.01 Regulation FD Disclosure.

On April 23, 2008, the Company issued an earnings release describing selected financial results of the Company for the first quarter of 2008. A copy of the Company's earnings release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

Limitation on Incorporation by Reference:

In accordance with general instruction B.2 of Form 8-K, the information in this report, including exhibits, is furnished pursuant to Item 7.01 and shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, or otherwise subject to the liability of that section.

Section 9 Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

99.1 April 23, 2008 Earnings Release by Encore Wire Corporation regarding results for the first quarter of 2008.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ENCORE WIRE CORPORATION

Date: April 24, 2008

By: /s/ FRANK J. BILBAN
Frank J. Bilban, Vice President
Finance,
Chief Financial Officer, Treasurer and
Secretary

INDEX TO EXHIBITS

| Item | Exhibit |
|------|---|
| 99.1 | April 23, 2008 Earnings Release by Encore Wire Corporation regarding results for the first quarter of 2008. |