

GIGA TRONICS INC  
Form 8-K  
January 30, 2007

**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): January 26, 2007

**Giga-tronics Incorporated**

(Exact name of registrant as specified in its charter)

California

0-12719

94-2656341

(State or other jurisdiction of  
incorporation)

(Commission File No.)

(IRS Employer  
Identification Number)

4650 Norris Canyon Road, San Ramon, CA

94583

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including 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 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 January 26, 2007, Giga-tronics Incorporated announced its quarterly earnings for the third 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.

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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.

Dated: January 30, 2007

GIGA-TRONICS INCORPORATED

By: /s/ John R. Regazzi  
John R. Regazzi  
President and Chief Executive Officer

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EXHIBIT INDEX

| Exhibit No. | Description                          |
|-------------|--------------------------------------|
| 99.1        | Press Release dated January 26, 2007 |