COHU INC 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 26, 2006
	Cohu, Inc.	
	(Exact name of registrant as specified in its charter)	
Delaware	001-04298	95-1934119
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
12367 Crosthwaite Circle, Poway, California		92064
(Address of principal executive offices)		(Zip Code)
Registrant s telephone number, including area code:		858-848-8100
	Not Applicable	
For	rmer name or former address, if changed since last repo	- ort
Check the appropriate box below if the Form he following provisions:	8-K filing is intended to simultaneously satisfy the filir	ng obligation of the registrant under any of
] Soliciting material pursuant to Rule 14a-1] Pre-commencement communications pursuant	2 425 under the Securities Act (17 CFR 230.425) 2 under the Exchange Act (17 CFR 240.14a-12) 3 uant to Rule 14d-2(b) under the Exchange Act (17 CFR 3 uant to Rule 13e-4(c) under the Exchange Act (17 CFR	

Top of the Form

Item 2.02 Results of Operations and Financial Condition.

On October 26, 2006, Cohu, Inc. (the "Company") issued a press release regarding its financial results for the third quarter ended September 30, 2006. The Company's press release is attached as Exhibit 99.1 to this Current Report on Form 8-K and incorporated by reference herein.

The information in this Item 2.02 of this Current Report on Form 8-K and the Exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, regardless of any general incorporation language in such filing.

Item 9.01 Financial Statements and Exhibits.

The exhibit listed below is being furnished with this Form 8-K.

Exhibit No. - 99.1

Description - Third Quarter 2006 Earnings Release, dated October 26, 2006, of Cohu, Inc.

Top of the Form

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.

Cohu, Inc.

October 26, 2006 By: John H. Allen

Name: John H. Allen

Title: VP Finance and Chief Financial Officer

Top of the Form

Exhibit Index

Exhibit No.	Description
99.1	Third Quarter 2006 Earnings Release, dated October 26, 2006, of Cohu, Inc.