

SBE INC  
Form 8-K  
March 16, 2007

SECURITIES EXCHANGE AND 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 31, 2007

SBE, INC.

(Exact name of registrant as specified in its charter)

DELAWARE

(State or other jurisdiction of incorporation)

0-8419	94-1517641
(Commission File No.)	(I.R.S. Employer Identification No.)

4000 EXECUTIVE PARKWAY, SUITE 200  
SAN RAMON, CA 94583-1369  
(Address of principal executive offices and zip code)

Registrant's telephone number, including area code: (925) 355-2000

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ITEM 7.01. REGULATION FD DISCLOSURE

ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On March 16, 2007, SBE, Inc. announced its results of operations for the three months ended January 31, 2007. A copy of the related press release is being furnished as Exhibit 99.1 this Current Report on Form 8-K and incorporated by reference herein.

7. Financial Statements, Pro Forma Financial Information and Exhibits.

(c) Exhibits.

(99.1) Press release issued by SBE, Inc.

EXHIBIT  
NUMBER

EXHIBIT

99.1 SBE first quarter of fiscal 2007 earnings release.

SIGNATURE

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, thereunto duly authorized.

SBE, INC.

Dated: March 16, 2007

By: /s/ David W. Brunton

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David W. Brunton  
Chief Financial Officer and Vice President, Finance