VIRCO MFG CORPORATION Form 8-K September 06, 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: September 5, 2007 VIRCO MFG. CORPORATION

(Exact name of registrant as specified in its charter)

Delaware 001-8777 95-1613718

(State or other jurisdiction of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

2027 Harpers Way Torrance, California

90501

(Address of principal executive offices)

(Zip Code)

Registrant s telephone number, including area code: (310) 533-0474

Not Applicable

(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:

- 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)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operation and Financial Condition

On September 5, 2007, Virco Mfg. Corporation (Virco) issued a press release reporting its financial results for the second quarter ended July 31, 2007. The press release is attached hereto as Exhibit 99.1. The information in this Item 2.02 and the exhibit attached hereto are furnished to, but not filed with, the Securities and Exchange Commission.

Item 9.01 Financial Statements and Exhibits

Exhibit 99.1 Press Release dated September 5, 2007.

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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.

VIRCO MFG. CORPORATION

(Registrant)

Date: September 5, 2007 /s/ Robert A. Virtue (Signature)

Name: Robert A. Virtue

Title: Chief Executive Officer and Chairman

of the Board of Directors

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EXHIBIT INDEX

Exhibit No.		Description
99.1	Press Release dated September 5, 2007	4