

SBE INC  
Form 8-K  
August 24, 2006

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): July 31, 2006

SBE, INC.

(Exact name of registrant as specified in its charter)

DELAWARE

(State or other jurisdiction of incorporation)

0-8419

(Commission File No.)

94-1517641

(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

ITEM 7.01. REGULATION FD DISCLOSURE

ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On August 24, 2006, SBE, Inc. announced its results of operations for the three and nine months ended July 31, 2006. 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<br>NUMBER | EXHIBIT |
|-------------------|---------|
|-------------------|---------|

|      |                                                 |
|------|-------------------------------------------------|
| 99.1 | SBE third quarter fiscal 2006 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: August 24, 2006

By: /s/ David W.

Brunton

David W. Brunton

Chief Financial Officer and

Vice President, Finance