

WIRELESS FACILITIES INC
Form 8-K
August 04, 2004

**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**

August 4, 2004

Date of Report (Date of earliest event reported)

Wireless Facilities, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation)

0-27231

(Commission File Number)

4810 Eastgate Mall, San Diego, CA
(address of principal executive offices)

13-3818604

(IRS Employer Identification No.)

92121

(Zip Code)

(858) 228-2000

(Registrant's telephone number, including area code)

Item 7. Exhibits.

| Exhibit No. | Description |
|----------------|---|
| 99.1 | August 4, 2004 Press Release by Wireless Facilities, Inc. |

Item 12. Results of Operations and Financial Condition

On August 4, 2004, Wireless Facilities, Inc. (the "Company") issued a press release regarding the Company's financial results for the second quarter of fiscal year 2004. In addition, the Company announced that it intends to restate its financial statements filed on Form 10-K for the years 2000 through 2003 to accrue for certain foreign tax contingencies. The full text of the Company's press release is attached hereto as Exhibit 99.1.

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.

Wireless Facilities, Inc.

Date: August 4, 2004

By: /s/ Deanna H. Lund
Deanna H. Lund
Senior Vice President, Chief Financial
Officer

EXHIBIT INDEX

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