UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 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)

May 15, 2006

CURON MEDICAL, INC.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction

000-31519 (Commission File Number) 77-0470324 (IRS Employer

of incorporation)

46117 Landing Parkway

Identification No.)

Fremont, California 94538

(Address of principal executive offices, including zip code)

(510) 661-1800

(Registrant s telephone number, including area code)

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N/A

(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 (see General Instruction A.2. below):

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

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Item 2.02. Results of Operations and Financial Condition

On May 15, 2006, Curon Medical, Inc issued a press release announcing its financials results for the first quarter ended March 31, 2006. The press release is attached hereto as Exhibit 99.1.

This Exhibit shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

Exhibit
Number
99.1 Description
Press Release of Curon Medical, Inc. dated May 15, 2006.

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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.

CURON MEDICAL, INC.

By: /s/ Larry C. Heaton II Larry C. Heaton II

President, Chief Executive Officer

Date: May 15, 2006

INDEX TO EXHIBITS

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Number Description of Document

99.1 Press Release of Curon Medical, Inc. dated May 15, 2006.

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