

SIGMA DESIGNS INC  
Form 8-K  
April 24, 2007

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 20549

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**FORM 8-K**

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**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

April 24, 2007

Date of Report (date of earliest event reported)

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**Sigma Designs, Inc.**

(Exact name of Registrant as specified in its charter)

**California**  
(State or other jurisdiction of  
incorporation or organization)

**001-32207**  
(Commission File Number)

**94-2848099**  
(I.R.S. Employer

Identification Number)

**1221 California Circle**

**Milpitas, California 95035**

(Address of principal executive offices)

**(408) 262-9003**

(Registrant's telephone number, including area code)

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(Former name or former address, if changed since last report)

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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**

The information contained in this Item 2.02 and in the accompanying 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 Exchange Act or the Securities Act of 1933, as amended (the Securities Act ), except as shall be expressly set forth by specific reference in such filing.

On April 24, 2007, Sigma Designs, Inc. (the Company ) issued a press release announcing its results for the fourth quarter and full year ended February 3, 2007 and intends to present additional information during a related conference call to be held on April 24, 2007. The press release and conference call contain forward-looking statements regarding the Company and include cautionary statements identifying important factors that could cause actual results to differ materially from those anticipated. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

**Item 9 Financial Statements and Exhibits**

**Item 9.01. Financial Statements and Exhibits**

The information contained in this Item 9.01 and in the accompanying exhibit shall not be deemed filed for purposes of Section 18 of the Exchange Act or incorporated by reference in any filing under the Exchange Act or the Securities Act, except as shall be expressly set forth by specific reference in such filing.

**(d) Exhibits.**

<b>Exhibit</b>	<b>Description</b>
99.1	Press Release issued by Sigma Designs, Inc. dated April 24, 2007.

**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.

Dated: April 24, 2007

**SIGMA DESIGNS, INC.**

By: /s/ MARK R. KENT  
Mark R. Kent

Chief Financial Officer and Secretary

(Principal Financial Officer and Accounting Officer)

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press Release of Sigma Designs, Inc. dated as of April 24, 2007.