

BOYD GAMING CORP  
Form 8-K  
October 26, 2006

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 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

Date of Report (Date of earliest event reported): **October 25, 2006**

Boyd Gaming Corporation

*(Exact name of registrant as specified in its charter)*

**Nevada**

*(State of other jurisdiction of incorporation)*

**1-12882**

*(Commission File Number)*

**88-0242733**

*(I.R.S. Employer Identification Number)*

2950 Industrial Road  
Las Vegas, Nevada 89109

*(Address of principal executive offices including zip code)*

(702) 792-7200

*(Registrant's telephone number, including area code)*

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)
  - 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 October 26, 2006, Boyd Gaming Corporation issued a press release announcing its financial results for the three and nine months ended September 30, 2006 and other financial information. A copy of the press release is furnished hereto as Exhibit 99.1 and incorporated herein by reference.

Item 8.01 Other Events.

On October 25, 2006, the previously announced sale of Boyd Gaming Corporation's South Coast Hotel and Casino closed.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

99.1

Press Release dated October 26, 2006

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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 hereunto duly authorized.

Date: October 26, 2006

**Boyd Gaming Corporation**

/s/ Paul J. Chakmak

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Paul J. Chakmak

*Executive Vice President, Chief Financial Officer and Treasurer*

EXHIBIT INDEX

<u>Exhibit</u>	<u>Description</u>
99.1	<u>Press Release dated October 26, 2006</u> Also provided in <u>PDF format</u> as a courtesy.

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