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SHARPS COMPLIANCE CORP  
Form 8-K  
October 23, 2006

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

Date of report (Date of earliest event reported): October 23, 2006

Sharps Compliance Corp.  
(Exact Name of Registrant as Specified in Charter)

Delaware (State or Other Jurisdiction of Incorporation)	000-22390 (Commission File Number)	74-2657168 (IRS Employer Identification No.)
9350 Kirby Drive, Suite 300, Houston, Texas (Address of Principal Executive Offices)		77054 (Zip Code)

Registrant's telephone number, including area code: (713) 432-0300

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Item 2.02. Disclosure of Results of Operations and Financial Condition

On October 23, 2006, the Company announced its results of operations for the first quarter ended September 30, 2006. A copy of the earnings release is attached as Exhibit 99.1.

The information in this Current Report is being furnished pursuant to Item 12 of Form 8-K and shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Act of 1934, as amended, and Section 11 of the Securities Act of 1933, as amended, or otherwise subject to the liabilities of those sections. This Current Report will not be deemed an admission by the Company as to the materiality of any information in this report that is not required to be disclosed solely by Item 12. The Company does not undertake a duty to update the

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information in this Current Report and cautions that the information included in this Current Report is current only as of October 23, 2006 and may change thereafter.

Item 9.01. Financial Information, Pro Forma Financial Information and Exhibits

- (a) Financial Information  
Not applicable.
- (b) Pro Forma Financial Information  
Not applicable.
- (c) Exhibits  
Exhibit Description  
99.1 Press Release, dated October 23, 2006

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has caused this current report to be signed on its behalf by the undersigned hereunto duly authorized.

SHARPS COMPLIANCE CORP.

DATE: October 23, 2006

By: /s/ DAVID P. TUSA

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Name: David P. Tusa  
Title: Executive Vice President,  
Chief Financial Officer and  
Business Development

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INDEX TO EXHIBITS

Exhibit Number	Description
99.1	Press Release, dated October 23, 2006

