ROCKFORD CORP Form 8-K May 08, 2007

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 3, 2007

Rockford Corporation (Exact name of registrant as specified in its charter)

Arizona (State or other Jurisdiction of Incorporation)

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000-30138 (Commission File Number) 86-0394353 (IRS Employer Identification No.)

600 South Rockford Drive Tempe, Arizona 85281 (Address of principal executive offices) (Zip code) Registrant s telephone number, including area code: (480) 967-3565

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:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 7.01. Regulation FD Disclosure.

On May 3, 2007, Rockford issued a news release regarding its First Quarter 2007 Results for the three months ended March 31, 2007. A copy of the news release is furnished herewith as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits.

(c) The following exhibit is furnished herewith:

99.1 News release of Rockford dated May 3, 2007, Rockford Corporation Reports First Quarter 2007 Results.

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. Date: May 3, 2007

ROCKFORD CORPORATION

By: /s/ William R. Jackson William R. Jackson President

INDEX TO EXHIBITS

Exhibit

Description

Number News release of Rockford dated May 3, 2007, Rockford Corporation Reports First Quarter 2007 Results. 99.1