ROCKFORD CORP Form 8-K February 22, 2008

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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):
February 21, 2008

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

Arizona (State or other Jurisdiction of Incorporation) 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 February 21, 2008, Rockford issued a news release announcing earnings guidance for its fiscal year ending December 31, 2007, and a new stock purchase program. The press release was titled Rockford Corporation Announces Earnings Guidance for Fiscal 2007 and New Stock Buy Back Program. 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 February 21, 2008, titled Rockford Corporation Announces Earnings Guidance for Fiscal 2007 and New Stock Buy Back Program.

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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.

Date: February 22, 2008

ROCKFORD CORPORATION

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

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Exhibit		
Number	Description	
99.1	News release of Rockford dated February 21, 2008, titled Rockford Corporation Announces	S
	Earnings Guidance for Fiscal 2007 and New Stock Buy Back Program.	