



**Item 2.02 Results of Operations and Financial Condition**

The following information, including the text of the press release attached as an exhibit to this Form 8-K, is furnished pursuant to Item 2.02 of Form 8-K, "Results of Operations and Financial Condition."

The information contained in this Current Report, including Exhibit 99.1, is being furnished and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information contained in this Current Report shall not be incorporated by reference into any registration statement or other document or filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

On August 14, 2007, SCM Microsystems, Inc. issued a press release announcing financial results for its fiscal second quarter ended June 30, 2007.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits. 99.1 Press Release dated August 14, 2007.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: August 14, 2007

SCM MICROSYSTEMS, INC.

By: /s/ Stephan Rohaly

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Stephan Rohaly, Chief Financial Officer and Secretary

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INDEX TO EXHIBITS

- 99.1 SCM Microsystems' Press Release dated August 14, 2007 announcing financial results for the Company's fiscal second quarter ended June 30, 2007.
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