COHU INC Form 8-K July 27, 2007

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

	~ 1 -	
	Cohu, Inc.	
	(Exact name of registrant as specified in its char	ter)
Delaware	001-04298	95-1934119
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
Crosthwaite Circle, Poway, Californ	ia	92064
dress of principal executive offices)		(Zip Code)
Registrant s telephone number, including area code:		858-848-8100
	Not Applicable	
Fo	ormer name or former address, if changed since las	et report

[] 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 July 26, 2007, Cohu, Inc. (the "Company") issued a press release regarding its financial results for the second quarter ended June 30, 2007. The Company's press release is attached as Exhibit 99.1 to this Current Report on Form 8-K and incorporated by reference herein.

The information in this Item 2.02 of this Current Report on Form 8-K and the Exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, regardless of any general incorporation language in such filing.

Item 9.01 Financial Statements and Exhibits.

The exhibit listed below is being furnished with this Current Report on Form 8-K.

Exhibit No. - 99.1

Description - Second Quarter 2007 Earnings Release, dated June 26, 2007, of Cohu, Inc.

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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.

Cohu, Inc.

July 26, 2007 By: John H. Allen

Name: John H. Allen Title: VP Finance & CFO

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Exhibit Index

Exhibit No.	Description
99.1	Second Quarter 2007 Earnings Release, dated July 26, 2007, of Cohu, Inc.