SBE INC Form 8-K August 25, 2004

> SECURITIES EXCHANGE AND 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): July 31, 2004

SBE, INC. (Exact name of registrant as specified in its charter)

DELAWARE (State or other jurisdiction of incorporation)

0-8419 94-1517641

(Commission File No.) (I.R.S. Employer Identification No.)

2305 CAMINO RAMON, SUITE 200 SAN RAMON, CA 94583-1369 (Address of principal executive offices and zip code)

Registrant's telephone number, including area code: (925) 355-2000

ITEM 7.01. REGULATION FD DISCLOSURE

ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On August 25, 2004, SBE, Inc. announced its results of operations for the three and nine month periods ended July 31, 2004. A copy of the related press release is being furnished as Exhibit 99.1 this Current Report on Form 8-K and incorporated by reference herein.

7. Financial Statements, Pro Forma Financial Information and Exhibits.

(c) Exhibits.

(99.1) Press release issued by SBE, Inc.

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SIGNATURE

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, thereunto duly authorized.

SBE, INC.

Dated: August 24, 2004

By: /s/ David W. Brunton

David W. Brunton Chief Financial Officer and Vice President, Finance

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