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DECKERS OUTDOOR CORP Form 8-K October 26, 2006

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

Date of Report (Date of earliest event	reported): October 26, 2006
DECKERS OUTDOOR CORPORATION	
(Exact name of registrant as spec	ified in its charter)
Delaware	
(State or other jurisdiction	of incorporation)
0-22446	95-3015862
(Commission File Number)	(IRS Employer Identification No.)
495A South Fairview Avenue, Goleta, Califor	nia 93117
(Address of principal executive offices)	(Zip code)
Registrant's telephone number, including area	code (805) 967-7611
Check the appropriate box below if the Form 8-simultaneously satisfy the filing obligation of ollowing provisions:	
[] Written communications pursuant to Rule 42 230.425)	5 under the Securities Act (17 CFF
[] Soliciting material pursuant to Rule 14a-1 240.14a-12)	2 under the Exchange Act (17 CFR
[] Pre-commencement communications pursuant t Act (17 CFR 240.14d-2(b))	o Rule 14d-2(b) under the Exchange
[] Pre-commencement communications pursuant t Act (17 CFR 240.13e-4(c))	o Rule 13e-4(c) under the Exchange

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Item 2.02. Results of Operations and Financial Condition

On October 26, 2006, Deckers Outdoor Corporation issued a press release announcing its financial results for the quarter ended September 30, 2006 and held a conference call regarding its financial results for the quarter ended September 30, 2006. A copy of the press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

The information in this Form 8-K and the Exhibits attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), nor shall they be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No.	Description	
99.1	Press release, dated October 26, 2006	

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.

Deckers Outdoor Corporation

Date: October 26, 2006 /s/ Zohar Ziv

Zohar Ziv, Chief Financial Officer and Executive Vice President of Finance and

Administration

INDEX TO EXHIBITS

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