

BOYD GAMING CORP  
Form 8-K  
February 27, 2008

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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FORM 8-K

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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 27, 2008**

Boyd Gaming Corporation

*(Exact name of registrant as specified in its charter)*

**Nevada**

*(State of other jurisdiction of incorporation)*

**1-12882**

*(Commission File Number)*

**88-0242733**

*(I.R.S. Employer Identification Number)*

3883 Howard Hughes Parkway, Ninth Floor  
Las Vegas, Nevada 89169

*(Address of principal executive offices including zip code)*

(702) 792-7200

*(Registrant's telephone number, including area code)*

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:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - 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 February 27, 2008, Boyd Gaming Corporation issued a press release announcing its financial results for the three months and the year ended December 31, 2007 and other financial information. A copy of the press release is furnished hereto as Exhibit 99.1 and incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

99.1                      Press Release dated February 27, 2008\*

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\*Pursuant to Item 2.02 of Form 8-K, Exhibit 99.1 shall not be deemed "filed" for purposes of Section 18 of the Securities Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

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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 hereunto duly authorized.

Date: February 27, 2008

**Boyd Gaming Corporation**

/s/ Josh Hirsberg

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Josh Hirsberg  
*Senior Vice President, Chief Financial Officer and Treasurer*

EXHIBIT INDEX

<u>Exhibit</u>	<u>Description</u>
99.1	<u>Press Release dated February 27, 2008</u> Also provided in <u>PDF format</u> as a courtesy.

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