

SHARPS COMPLIANCE CORP  
Form 8-K  
October 23, 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**

Date of report (Date of earliest event reported): October 23, 2007

**Sharps Compliance Corp.**  
(Exact Name of Registrant as Specified in Charter)

**Delaware**  
(State or Other Jurisdiction of  
Incorporation)

**000-22390**  
(Commission File Number)

**74-2657168**  
(IRS Employer Identification No.)

**9220 Kirby Drive, Suite 500, Houston, Texas**  
(Address of Principal Executive Offices)

**77054**  
(Zip Code)

Registrant's telephone number, including area code: **(713) 432-0300**

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

On October 23, 2007, the Company announced its results of operations for the quarter ended September 30, 2007. A copy of the earnings release is attached as Exhibit 99.1.

The information in this Current Report is being furnished pursuant to Item 12 of Form 8-K and shall not be deemed to be “filed” for the purposes of Section 18 of the Securities Act of 1934, as amended, and Section 11 of the Securities Act of 1933, as amended, or otherwise subject to the liabilities of those sections. This Current Report will not be deemed an admission by the Company as to the materiality of any information in this report that is not required to be disclosed solely by Item 12. The Company does not undertake a duty to update the information in this Current Report and cautions that the information included in this Current Report is current only as of October 23, 2007 and may change thereafter.

**Item 9.01. Financial Information, Pro Forma Financial Information and Exhibits**

(a) Financial Information

Not applicable.

(b) Pro Forma Financial Information

Not applicable.

(c) Exhibits

Exhibit	Description
99.1	Press Release, dated October 23, 2007

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has caused this current report to be signed on its behalf by the undersigned hereunto duly authorized.

SHARPS COMPLIANCE CORP.

DATE: October 23, 2007

By: /s/ DAVID P. TUSA

Name: David P. Tusa

*Title: Executive Vice President, Chief Financial Officer  
and Business Development*

**INDEX TO EXHIBITS**

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press Release, dated October 23, 2007