

LQ CORP INC  
Form 8-K  
July 26, 2004

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**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

July 22, 2004

Date of Report

(Date of earliest event reported)

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**L Q CORPORATION, INC.**

(Exact name of registrant as specified in its charter)

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Delaware  
(State or other jurisdiction  
of incorporation)

000-25977  
(Commission File No.)

77-0421089  
(IRS Employer  
Identification No.)

888 Seventh Ave., 17<sup>th</sup> Floor , New York, NY 10019

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(Address of principal executive offices, including zip code)

(212) 974-5730

(Registrant's telephone number, including area code)

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**ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.**

(c) Exhibits

99.1 Press Release dated July 22, 2004\*

\* This exhibit is intended to be furnished and shall not be deemed filed for purposes of the Securities Exchange Act of 1934, as amended.

**ITEM 12. RESULTS OF OPERATION AND FINANCIAL CONDITION**

On July 22, 2004, L Q Corporation, Inc. issued a press release announcing its preliminary financial results for its second fiscal quarter ended June 30, 2004. A copy of that press release is attached to this Report as Exhibit 99.1 hereto. The press release should be read in conjunction with the note regarding forward-looking statements, which is included in the text of the press release.

The information contained in this Report and in the press release attached as an exhibit hereto shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except to the extent that it is expressly stated to be incorporated by specific reference in such filing.

**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.

Date: July 22, 2004

**L Q CORPORATION, INC.**

By:     /s/ Mel Brunt    

Name: Mel Brunt

Title: Chief Financial Officer

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press Release dated July 22, 2004.