UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 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 24, 2006

Microsoft Corporation

(Exact Name of Registrant as Specified in Its Charter)

Washington

(State or Other Jurisdiction of Incorporation)

0-14278 (Commission File Number) 91-1144442 (IRS Employer Identification No.)

One Microsoft Way, Redmond, Washington (Address of Principal Executive Offices)

98052-6399 (Zip Code)

(425) 882-8080

(Registrant s Telephone Number, Including Area Code)

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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 (*see* General Instruction A.2. below):

- " 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 7.01. Regulation FD Disclosure

On October 24, 2006, Microsoft Corporation (the Company) issued a press release announcing programs to provide buyers of Windows Vista Capable personal computers during the holiday season with low-cost upgrades to the upcoming Windows Vista and 2007 Microsoft Office releases. A copy of the press release is furnished herewith as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits

- (d) Exhibits
 - 99.1 Press release, dated October 24, 2006 issued by Microsoft Corporation

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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.

MICROSOFT CORPORATION

(Registrant)

Date: October 24, 2006

/s/ Christopher P. Liddell
Christopher P. Liddell
Senior Vice President, Finance and Administration

and Chief Financial Officer