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APAC CUSTOMER SERVICE INC Form 8-K December 15, 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):

December 12, 2006

APAC Customer Services, Inc.

(Exact name of registrant as specified in its charter)

Illinois	0-26786	36-2777140
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
Six Parkway North, Deerfield, Illinois		60015
(Address of principal executive offices)		(Zip Code)
Registrant s telephone number, including area code:		847-374-4980
	Not Applicable	
Former nam	ne or former address, if changed since l	ast report
Check the appropriate box below if the Form 8-K filing the following provisions:	g is intended to simultaneously satisfy	the filing obligation of the registrant under any of
 Written communications pursuant to Rule 425 und Soliciting material pursuant to Rule 14a-12 under Pre-commencement communications pursuant to F Pre-commencement communications pursuant to F 	the Exchange Act (17 CFR 240.14a-12 Rule 14d-2(b) under the Exchange Act	2) (17 CFR 240.14d-2(b))

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Top of the Form Item 7.01 Regulation FD Disclosure.

On December 12, 13, 14 and 15, 2006, members of the company's management reiterated guidance previously provided that it expects to be marginally profitable for the fourth quarter of 2006, that gross margins for the quarter will be in between 15-17% and that revenues for the 2006 fourth quarter will be between \$55 to \$60 million, most likely in the middle of this range.

The information included in this Item shall not be deemed "filed" for purposes of Section 18 of the Securities and Exchange Act of 1934, nor shall it be deemed incorporated by reference into any filings made under the Securities Act of 1933, except as expressly set forth by specific reference in any such filing.

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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.

APAC Customer Services, Inc.

By: George H. Hepburn III

December 15, 2006

Name: George H. Hepburn III

Title: Senior Vice President and Chief Financial Officer