LACROSSE FOOTWEAR INC Form 8-K May 01, 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): May 1, 2006 LaCROSSE FOOTWEAR, INC.

(Exact name of registrant as specified in its charter)

Wisconsin

0-23800

39-1446816

(State or other jurisdiction of incorporation)

(Commission file number)

(IRS employer identification number)

18550 NE Riverside Parkway, Portland, Oregon 97230 (Address of principal executive offices, including zip code)

(503) 776-1010

(Registrant s telephone number, including area code)

Not Applicable

(Former name or former address, if changed since last report)

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):

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On May 1, 2006, LaCrosse Footwear, Inc. issued a press release entitled LACROSSE FOOTWEAR REPORTS FIRST QUARTER RESULTS regarding its consolidated financial results for the first quarter 2006. A copy of the press release is attached as Exhibit 99.1.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

 Exhibit No.
 Description

 99.1
 LaCrosse Footwear, Inc. Press Release dated May 1, 2006, entitled
 LACROSSE FOOTWEAR

 REPORTS FIRST QUARTER RESULTS
 .

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed by the undersigned thereunto duly authorized.

LaCROSSE FOOTWEAR, INC.

Dated: May 1, 2006

By: /s/ David P. Carlson David P. Carlson Executive Vice President and Chief Financial Officer

EXHIBIT INDEX

Exhibit No. Description

99.1 LaCrosse Footwear, Inc. Press Release dated May 1, 2006, entitled LACROSSE FOOTWEAR REPORTS FIRST QUARTER RESULTS .