

HANDLEMAN CO /MI/  
Form 8-K  
December 05, 2006

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, DC 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**

**Date of report (Date of earliest event reported) December 5, 2006**

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**Handleman Company**

(Exact Name of Registrant as Specified in Its Charter)

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**Michigan**

(State or Other Jurisdiction of Incorporation)

**1-7923**  
(Commission File Number)

**38-1242806**  
(IRS Employer Identification No.)

**500 Kirts Boulevard, Troy, Michigan**  
(Address of Principal Executive Offices)

**48084-5225**  
(Zip Code)

**(248) 362-4400**

(Registrant's Telephone Number, Including Area Code)

**Not applicable**

(Former Name or Former Address, if Changed Since Last Report)

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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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**Section 2. Financial Information**

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

On December 5, 2006, Handleman Company issued a press release announcing its results for the second quarter ended October 28, 2006. A copy of the press release is furnished as Exhibit 99.1 and is incorporated herein by reference.

**Section 9. Financial Statements and Exhibits**

**Item 9.01. Financial Statements and Exhibits**

**(c) Exhibits**

<b>Exhibit No.</b>	<b>Description</b>
Exhibit 99.1	Handleman Company's press release reporting its results for the second quarter ended October 28, 2006.

**SIGNATURES**

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

HANDLEMAN COMPANY

Date: December 5, 2006

By: /s/ Thomas C. Braum, Jr.  
Name: Thomas C. Braum, Jr.  
Title: Executive Vice President and

Chief Financial Officer