SPECTRX INC Form 8-K September 19, 2006

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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): September 19, 2006 (September 18, 2006)

SPECTRX, INC.

(Exact Name of Registrant as Specified in Its Charter)

Delaware0-2217958-2029543(State or Other Jurisdiction of Incorporation)(Commission File Number)(IRS. Employer Identification No.)

4955 Avalon Ridge Pkwy, Suite 300 Norcross, Georgia **30071** (Zip Code)

(Address of Principal Executive Offices)

Registrant's Telephone Number, Including Area Code: (770) 242-8723

(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:

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 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

Item 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

SIGNATURES

EXHIBIT INDEX

Exhibit 99.1 (Earnings) Press Release, dated September 18, 2006.

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

On September 18, 2006, the registrant publicly released it's financial results for the first quarter 2006, as more fully described in the press release, a copy of which is furnished as Exhibit 99.1 hereto and which information is incorporated herein by reference.

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Item 9.01. Financial Statements and Exhibits.

(c) Exhibits.

The following exhibits are filed or furnished with this report:

Exhibit No.	Exhibit Description
99.1	(Earnings) Press Release, dated September 18, 2006

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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 thereunto duly authorized.

SPECTRX, INC.

/s/ MARK A. SAMUELS

By: Mark A. Samuels

CEO & CFO

Date: September 19, 2006.

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