

VIRCO MFG CORPORATION

Form 8-K

December 07, 2007

Item 2.02 Results of Operation and Financial Condition

On December 7, 2007, Virco Mfg. Corporation (Virco) issued a press release reporting its financial results for the third quarter ended October 31, 2007. The press release is attached hereto as Exhibit 99.1. The information in this Item 2.02 and the exhibit attached hereto are furnished to, but not filed with, the Securities and Exchange Commission.

Item 9.01 Financial Statements and Exhibits

Exhibit 99.1 Press Release dated December 7, 2007.

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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.

**VIRCO MFG.
CORPORATION**

(Registrant)

Date: December 7, 2007

/s/ Robert A. Virtue

(Signature)

Name: Robert A. Virtue
Title: Chief Executive Officer and
Chairman of the Board of
Directors

EXHIBIT INDEX

Exhibit No.	Description	
99.1	Press Release dated December 7, 2007	4